SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1920.

No. 473.

GEORGE A. PORTER, SHERIFF OF NOBLE COUNTY, OKLAHOMA TERRITORY, AND O. T. MOSS, JAILER OF NOBLE COUNTY, OKLAHOMA,

APPELLANTS,

vs.

H. PRUNER, H. PRUNER & CO., A COPARTNERSHIP COMPOSED OF H. C. PRUNER, J. M. HOWARD AND C. A. PRUNER, ET AL.

APPEAL FROM THE SUPREME COURT OF THE STATE OF OKLAHOMA.

(18,281.)

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1902.

No. 173.

GEORGE A. FOSTER, SHERIFF OF NOBLE COUNTY, OKLAHOMA TERRITORY, AND G. T. BRYAN, TREASURER OF NOBLE COUNTY, OKLAHOMA TERRITORY, APPELLANTS,

vs.

I. T. PRYOR, I. T. PRYOR & CO., A PARTNERSHIP COMPOSED OF I. T. PRYOR, J. H. MORRIS, AND HOWARD ROSS; C. A. KEERAN, ET AL.

APPEAL FROM THE SUPREME COURT OF THE TERRITORY OF OKLAHOMA.

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JUDD & DETWEILER, PRINTERS, WASHINGTON, D. C., JULY 17, 1902.

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a In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR; I. T. PRYOR AND CO., a Partnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. A. Keeran; Stafford Land and Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite, and W. R. Moore; P. S. Weatherspoon and Phillip Weatherspoon, Partners Doing Business under the Firm Name and Style of Weatherspoon and Frank Weatherspoon & Son; S. P. Weatherspoon and Frank Weatherspoon, Doing Business under the Firm Name and Style of P. S. and F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, Partners Doing Business under the Firm Name and Style of Weatherspoon and Bomar; 101 Live Stock Company, a Corporation, Plaintiffs in Error,

vs.

GEORGE A. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, as Treasurer of Noble County, Oklahoma Territory, Defendants in Error.

} No. 1042.

Citation.

UNITED STATES OF AMERICA, *ss:*

To I. T. Pryor; I. T. Pryor and Co., a partnership composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. A. Keeran; Stafford Land & Cattle Co., a foreign corporation doing business in the Territory of Oklahoma under the laws thereof; M. L. Hite, W. R. Moore; P. S. Weatherspoon and Phillip Weatherspoon, partners doing business under the firm name and style of Weatherspoon and Son; S. P. Weatherspoon and Frank Weatherspoon, doing business under the firm name and style of P. S. and F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, partners doing business under the firm name and style of Weatherspoon and Bomar; 101 Live Stock Company, a corporation, and S. H. Harris, James B. Diggs, and W. L. Barnum, attorneys for plaintiffs in error, Greeting:

Whereas, George A. Foster, sheriff of Noble county, Oklahoma Territory and G. T. Bryan as treasurer of Noble county, Oklahoma Territory have lately appealed to the Supreme Court of the United States from the judgments and decrees rendered in the supreme court of the Territory of Oklahoma on the 6th day of July
b 1901 and on the 6th day of September 1901, in favor of you, the said I. T. Pryor; I. T. Pryor and Co., a partnership composed of I. T. Pryor, J. H. Morris and Howard Ross; C. A. Keeran; Stafford Land and Cattle Co., a foreign corporation doing business in the Territory of Oklahoma, under the laws thereof; M. L. Hite;

and W. R. Moore; P. S. Weatherspoon, and Phillip Weatherspoon, partners doing business under the firm name and style of Weatherspoon and and Son; S. P. Weatherspoon and Frank Weatherspoon, doing business under the firm name and style of P. S. and F. Weatherspoon; P. S. Weatherspoon, and Ed. T. Bomar, partners doing business under the firm name and style of Weatherspoon and Bomar, 101 Live Stock Company, a corporation, and having filed the security required by law you are therefore hereby cited and admonished to be and appear before the Supreme Court of the United States, to be holden at the city of Washington, District of Columbia on to wit, the 6th day of October, 1901, at 9 o'clock, a. m. and within thirty days from the day this citation bears date, to do and receive what may pertain to justice to be done in the premises.

Given under my hand at the city of Guthrie in the Territory of Oklahoma on this 28 day of September, 1901.

JNO. H. BURFORD,
Chief Justice.

Service of the foregoing citation and due acceptance is hereby admitted this 30 day of September 1901.

A. H. HARRIS,
—— ——,
—— ——,
Attorneys for Plaintiffs in Error and Appellees.

c [Endorsed:] No. 1042. In the supreme court of the Territory of Oklahoma. I. T. Pryor, *et al.*, plaintiffs in error, *v.* George A. Foster, sheriff etc., *et al.*, defendants in error. Citation and service thereof. Filed Oct. 1 1901 Benj. F. Hegler, clerk supreme court. By —— —— deputy.

1 UNITED STATES OF AMERICA, *Territory of Oklahoma,* } ss:

In the Supreme Court.

Be it remembered, that on November 24, 1900, there was deposited, filed and docketed in the supreme court of the Territory of Oklahoma, a petition in error and case-made in the cause of I. T. Pryor, *et al.*, plaintiffs in error, *vs.*. Geo. A. Foster, sheriff Noble county, O. T., and G. T. Bryan, treasurer said county, defendants in error, and numbered 1042, which petition in error and case-made read in words and figures as follows, to wit:

2 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR & Co., a Copartnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; I. T. Pryor, C. A. Keeran; The Stafford Land & Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite, W. R. Moore; P. S. Witherspoon and Philip Witherspoon, Partners Doing Business under the Firm Name and Style of Witherspoon & Son; P. S. Witherspoon and Frank Witherspoon, Doing Business under the Firm Name and Style of P. S. & F. Witherspoon; P. S. Witherspoon and Ed. P. Bomar, Partners Doing Business under the Firm Name and Style of Witherspoon & Bomar, and The 101 Live Stock Co., a Corporation, Plaintiffs in Error,

vs.

GEO. A. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, Treasurer of said County and Territory, Defendants in Error.

No. 1042.

Petition in Error.

Comes now the plaintiffs in error and for their cause of action against the defendants in error, and each of them, say:

That on the trial of the above-entitled cause in the district court of Noble county, Oklahoma Territory, that the district court made an error in the trial thereof in the following proceedings, to wit:

First. That the district court committed error in sustaining the demurrer to plaintiffs in error'- (plaintiffs below) petition, and to which said ruling of the court the plaintiffs in error (plaintiffs below) did then and there at the time except.

Second. That the trial court committed error on the trial of said cause in dissolving and setting aside the temporary order of injunction theretofore granted in said cause; to which action, ruling and judgment of the court the plaintiffs in error (plaintiffs below) did then and there at the time, duly except.

3 Plaintiffs in error aver that they have hereto attached a case-made in said cause, showing the errors herein complained of, marked Exhibit "A."

Wherefore, plaintiffs in error pray that on the hearing of this cause, that the honorable supreme court of the Territory of Oklahoma, will reverse and remand said cause on account of said error, to the district court of Noble county, Oklahoma Territory, commanding said court to overrule said demurrer, and to vacate the order dissolving and setting aside the temporary order of injunction granted in said cause.

S. H. HARRIS,
JAMES B. DIGGS,
W. L. BARNUM,
Attorneys for Plaintiffs in Error.

Filed Nov. 24, 1900.
BENJ. F. HEGLER,
Clerk Supreme Court.

Endorsed on back as follows, to wit:
No. 1042 I. T. Pryor *et al.*, *vs.* Geo. A. Foster, *et al.* Petition in error.—S. H. Harris, James B. Diggs & W. L. Barnum, att'ys for —.

4 In the Supreme Court of the Territory of Oklahoma.

I. T. Pryor & Co., a Copartnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; I. T. Pryor, C. A. Keeran; The Stafford Land & Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite, W. R. Moore; P. S. Witherspoon and Philip Witherspoon, Partners Doing Business under the Firm Name and Style of Witherspoon & Son; P. S. Witherspoon and Frank Witherspoon, Doing Business under the Firm Name and Style of P. S. & F. Witherspoon; P. S. Witherspoon and Ed. P. Bomar, Partners Doing Business under the Firm Name and Style of Witherspoon & Bomar, and The 101 Live Stock Co., a Corporation, Plaintiffs,

vs.

Geo. A. Foster, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, Treasurer of said County and Territory, Defendants.

} # 1042.

Waiver of Summons.

I, A. R. Museller, county attorney, and attorney for defendants in error, in the above-entitled cause, hereby waive the issuance of summons in said cause, and hereby enter my appearance in the same as attorney for, and on behalf of the defendants in error.
Dated Nov. 21, 1900.

A. R. MUSELLER,
Attorney for Defendants in Error.

Filed Nov. 24, 1900.

BENJ. F. HEGLER,
Clerk Supreme Court.

Endorsed on back as follows, to wit:
No. 1042. I. T. Pryor *et al.*, *vs.* G. A. Foster *et al.* Waiver of summons and entry of appearance.

5 In the District Court of Noble County, Oklahoma Territory.

I. T. PRYOR & Co., a Copartnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; I. T. Pryor, C. A. Keeran; The Stafford Land & Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite, W. R. Moore; P. S. Witherspoon and Philip Witherspoon, Partners Doing Business under the Firm Name and Style of Witherspoon & Son; P. S. Witherspoon and Frank Witherspoon, Doing Business under the Firm Name and Style of P. S. & F. Witherspoon; P. S. Witherspoon and Ed. P. Bomar, Partners Doing Business under the Firm Name and Style of Witherspoon & Bomar, and The 101 Live Stock Co., a Corporation, Plaintiffs,

vs.

GEO. A. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, Treasurer of said County and Territory, Defendants.

Case-made.

Be it remembered, that on the 18th day of July A. D. 1900, plaintiffs filed in the district court of Noble county, Oklahoma Territory, their petition against the said defendants, which is in the words and figures as follows, to wit:

6 In the District Court of Noble County, Oklahoma Territory.

I. T. PRYOR & Co., Copartership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; I. T. Pryor, C. A. Keeran; Stafford Land & Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite and W. R. Moore; P. S. Witherspoon and Philip Witherspoon, Partners Doing Business under the Firm Name and Style of Witherspoon & Son; P. S. Witherspoon and Frank Witherspoon, Doing Business under the Firm Name and Style of P. S. & F. Witherspoon; P. S. Witherspoon and Ed. P. Bomar, Partners Doing Business under the Firm Name and Style of Witherspoon & Bomar; 101 Live Stock Cattle Co., a Corporation, Plaintiffs,

vs.

GEORGE A FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, as Treasurer of Noble County, Oklahoma Territory, Defendants.

Petition.

Come now the above-named plaintiffs and they and each of them for their cause of action against the defendants and each of them say:

That they are non-residents of the Territory of Oklahoma, except M. L. Hite, who resides in the Ponca and Otoe Indian reservation, attached to Noble county for judicial purposes; and that the Stafford

Land & Cattle Company, is a corporation duly organized under the laws of the State of Texas, and doing business in the Territory of Oklahoma under the laws thereof; and the 101 Live Stock Cattle Company is a corporation under the laws of the State of Kansas.

Plaintiffs further aver and allege that they are the owners of the cattle and property set out and described in Schedule "A," hereto attached to this petition, and made a part hereof, the same as if herein in full set out; that each of said plaintiffs own the cattle set opposite his name in said schedule, and have owned the same for more than a year last past;

7 That said cattle are now situated in the Ponca & Otoe Indian reservation, which said reservation is attached to the said county of Noble for judicial purposes, and as a taxing district of said county; that said cattle were brought by said plaintiffs into the Territory of Oklahoma after the 1st day of April, 1899, and prior to the 1st day of November, 1899, for the purpose of being grazed on the lands situated in said Ponca and Otoe Indian reservation, and to be prepared for market and shipped therefrom; that before bringing said cattle into the said Territory of Oklahoma, and locating the same upon the said Indian reservation so attached to Noble county as aforesaid, that these plaintiffs and each of them paid taxes thereon in the State of Texas for the year 1899; that all of the cattle owned by each of said plaintiffs and set forth and described in Schedule "A," hereto attached, *was* duly listed and assessed for taxation in said State of Texas and the taxes for the year 1899 *was* duly assessed and levied upon said cattle in the said State of Texas under and by virtue of the laws of said State, and which said taxes so levied and assessed as aforesaid, *was* paid by these plaintiffs, and each of them, on that portion of said cattle set out in said Schedule "A" as belonging to him before said cattle *was* brought into the said Territory of Oklahoma, and placed in said Indian reservation;

Plaintiffs further aver and allege that after bringing said cattle into said Territory of Oklahoma as aforesaid, and placing the same upon said Indian reservation for the purposes above named, that one J. H. Nelson, the duly elected, qualified and acting tax assessor for Noble county, Oklahoma Territory, undertook to, and did assess the said cattle set out in said Schedule "A," for taxes for the year 1899, in Noble county, Oklahoma Territory; that the said J. H. Nelson, as said assessor listed to each of these plaintiffs the number of cattle set opposite his name in said Schedule "A," hereto attached and assessed to the value thereof as shown in said schedule and the amount of taxes as shown in said schedule; that in assessing said taxes the said J. H. Nelson acted without authority or warrant of law, and that by reason of said illegal and void assessment

8 so made by the said J. H. Nelson, as said assessment, the property of these plaintiffs, and that of each of them described in said Schedule "A" was extended upon the tax-rolls of said Noble county, and the board of county commissioners of said county caused to be levied and did levy against the said property taxes to be paid into the different funds of said county as follows, to wit:

Territorial	5.2 mills	Poor & insane	1 mill
Court	3 "	Supplies	2 "
Salary	6 "	County school	2 "
Road & bridge	2 "	Contingent	1 "
Sinking fund	4 "		

making a total of 26.2 mills, against the property of each and every one of these plaintiffs.

And these plaintiffs and each of them, further aver and allege that prior to the time the said J. H. Nelson assessed the property set opposite their names in Schedule "A," for the said territorial and county tax and returned the same, as provided by law, these plaintiffs, nor either of them, had the opportunity by affidavit or otherwise, to show the said J. H. Nelson that said property had been duly and regularly listed for taxes, and the taxes had been duly and regularly levied and assessed thereon in the State from which it was brought into the said Territory, and that said plaintiffs and each of them had paid said taxes so assessed and levied against their property as aforesaid, before bringing the same into the said Territory of Oklahoma and before the said J. H. Nelson assessed the same; that said J. H. Nelson at the time of assessing said property assessed the same without the presence of these plaintiffs or either of them, and without their knowledge and consent, and by reason of said act of the said J. H. Nelson in assessing said property without the presence and without the knowledge of these plaintiffs or either of them, they and each of them were deprived of the opportunity of showing by affidavit, or otherwise, that the taxes so assessed on said property as aforesaid, in the State of Texas had been paid.

9 These plaintiffs further aver and allege that said assessment is illegal and void in this, to wit: that the said J. H. Nelson as assessor of said county of Noble, had no authority under the laws of the said Territory to assess property located and situated in the Ponca and Otoe Indian reservation so attached to said Noble county as aforesaid; but that on the contrary no legal assessment could be made of plaintiffs' property or either of them, except by a person duly and regularly appointed by the board of county commissioners of Noble county, for the purpose of going into said Indian reservation and assessing the property located therein; and that the said J. H. Nelson was not appointed by said board of county commissioners of Noble county to go into said Indian reservation and to assess the property therein situated for taxation, and did not pretend or claim to have been so appointed.

Plaintiffs further aver and allege that the said assessment of their property and that of each of them, so made by the said J. H. Nelson, as aforesaid, for the year 1899, is void and illegal in this to wit: that the said assessment was made by said J. H. Nelson, without viewing said property as required by law before making an assessment thereof.

Plaintiffs further aver and allege that the said assessment so made by said J. H. Nelson, as aforesaid, of their property, and that of each of them, is void in this to wit: that the said plaintiffs, nor

either of them, received or will receive any benefit from any of the funds for the benefit of which said taxes are levied and assessed, save and except the court and territorial funds.

These plaintiffs further aver and allege that the said assessment of their property and that of each of them for taxes for the year 1899, so made by the said J. H. Nelson, as aforesaid, is void and illegal in this, that under the laws of the Territory of Oklahoma governing the assessment of taxes on property in said Indian reservation that no taxes could be levied, assessed or collected for the said year of 1899, save and except for the territorial and
10 court funds, and each and all of said assessments so made by said J. H. Nelson, as aforesaid, except for said territorial and court funds, — without warrant or authority of law.

These plaintiffs and each of them further aver and allege that after the said J. H. Nelson, without authority or warrant of law had assessed their property as aforesaid, and that of each of them, that they, and each of them, appeared before the board of county commissioners of Noble county, Oklahoma Territory, on to wit: — day of June, 1899, the same being the day set by said board for passing on and equalizing taxes, and there showed to the said board of county commissioners that they, and each of them, had paid taxes on said property in the State of Texas for the year 1899, and that thereby and by reason thereof, said property was not liable for taxation in the Territory of Oklahoma for the year 1899, and also represented to said board of county commissioners that in no event should said property of these plaintiffs, or that of either of them, be liable to any taxes in the Territory of Oklahoma, save that for territorial and court funds; and then and there requested said board of county commissioners to release all of said taxes so levied against their property as aforesaid, and that each of them, which said demand and request on the part of these plaintiffs and that of each of them, to the said board of county commissioners was then and there by said board of county commissioners, granted and the said property of these plaintiffs and that each of them set out and described in said Schedule "A," was stricken from the tax-rolls and said property declared by said board of county commissioners to be released from the payment of any and all taxes for the year 1899;

And plaintiffs further aver and allege, that afterwards, without the knowledge or consent of these plaintiffs, or that of either of them, and without notice to either of them, the said board of county commissioners rescinded their said above action and placed all of said property on said tax-rolls of said county, and extended each of the above-named levies for the above-named amounts thereon; and said property was held by said board to be liable to taxation
11 and to pay taxes, and to be assessed for each and every of the above-named funds;

That thereafter, on to wit, the — day of ——, 1900, that G. T. Bryan, the duly elected, qualified and acting treasurer of Noble county, Oklahoma Territory, issued tax warrants, directed to the sheriff of Noble county, Oklahoma Territory, demanding him to collect from these plaintiffs, and each of them, the amount of said taxes

set opposite their names in the Schedule "A," hereto attached and in default of the payment of said taxes by these plaintiffs and each of them, commanding said sheriff to levy on the property of these plaintiffs and each of them, and to sell the same for the satisfaction of the said taxes after advertising the same as required by law; that said warrants so issued by the said G. T. Bryan, as treasurer of said county as aforesaid, *was* by him delivered to George W. Foster, sheriff of Noble county, as aforesaid, for the purpose of collection and enforcement; and that the said George W. Foster, as sheriff of Noble county, as aforesaid, has levied upon, taken into his possession and now detains the property of these plaintiffs set out and described in Schedule "A" hereto attached, for the purpose of selling the same in satisfaction of the claim for said taxes; that the said George W. Foster, sheriff as aforesaid, has proceeded to advertise the property of these plaintiffs, and that of each of them, as shown in Schedule "A" hereto attached, for sale for satisfaction of the said taxes so illegally and unlawfully levied, as aforesaid.

Plaintiffs further aver and allege that they, and each of them, before the commencement of this suit, and at the times said taxes became due, have offered to pay to the county treasurer of Noble county, and to the said George W. Foster, sheriff of said Noble county the amount of the territorial and court tax, assessed against their property as shown in Schedule "A" hereto attached, as aforesaid; that the said treasurer of Noble county, and the said George W. Foster, as sheriff of said Noble county, refused to receive the amount of the taxes so levied and assessed against the property of plaintiffs that amounted to the territorial and court funds, but insisted upon these
12 plaintiffs and each of them, paying the full amount of the levy made on said property by the board of county commissioners of Noble county, Oklahoma Territory, and in default of plaintiffs paying the full amount of said illegal and void assessment and levy, the said George W. Foster is now proceeding to, and will, unless restrained by this honorable court, sell said property for the payment and liquidation of said taxes so levied and assessed against the property of these plaintiffs, and that of each of them, without authority or warrant of law, as aforesaid.

And the plaintiff M. L. Hite, avers and alleges that the property described in Schedule "A," assessed and levied upon and advertised for sale as the property of John Weatherspoon, is now and has been ever since about the 1st of March, 1900, the property of the said M. L. Hite, and was bought by him from the said John Weatherspoon after the same was assessed for taxes for the year 1899.

Plaintiffs further aver and allege that while recognizing that the said J. H. Nelson, as assessor of the said county of Noble, has no authority or right to assess their said property, or that either of them for taxes for the year 1899, under and by virtue of his office of county assessor, that they also recognize the fact that their said property was liable for taxes to the amount of the taxes levied by the board of county commissioners for the territorial and court funds, and are now and have at all times, been willing to pay the amount due for said territorial and court funds, in case said assessment should

be found to be legal, and hereby offer and tender into open court the amount of said territorial and court funds, if the court shall determine said pretended assessment, to be legal, and hereby offer to pay such other taxes, charges and assessments against their said property, and that of each of them, as the court may find to be legal and valid.

By permission plaintiffs amend and say that they have paid all taxes levied for court and territorial funds and filed the receipts therefor herewith pursuant to the order of the judge of this court; also all costs claimed by sheriff, except commission deposited with the clerk of this court.

13 Wherefore plaintiffs and each of them, pray that this court will grant a temporary injunction, restraining, enjoining, and prohibiting the said Geo. W. Foster, as sheriff of Noble county, from procceeding to advertise, and sell their said property, and that of either of them, for taxes and that the said G. T. Bryan, as treasurer of said Noble county, be enjoined, restrained and prohibited from further issuing warrants to the said Geo. W. Foster, as sheriff of said county, demanding him to seize, advertise, or sell the property of plaintiffs described in said Schedule "A," or that of either of them, for the taxes for the year 1899; and that on the final hearing of this case plaintiffs, and each of them, hereby pray that said temporary order be made permanent, and that the said G. T. Bryan, as treasurer of said county, and the said George W. Foster, as sheriff of said Noble county, be perpetually enjoined, and restrained from issuing any tax warrant on the said property of plaintiffs described in said Schedule "A," or any part thereof, or that of either of them, or from levying upon, advertising, or selling the said property or any part thereof, for said taxes for the said year 1899; and that they have such other and further relief as in good conscience and equity the court may hold them entitled to, and that they have and recover of the defendants, and each of them, their reasonable costs in this behalf expended.

S. H. HARRIS,
W. L. BARNUM, AND
JAS. B. DIGGS,
Attorneys for Plaintiffs.

TERRITORY OF OKLAHOMA, } ss:
County of Noble, }

We, I. T. Pryor and C. A. Keeran and M. L. Hite being first duly sworn, each for himself on oath states; that he is the plaintiff in the above-entitled cause, and that he has read the above and foregoing petition and knows of his own personal knowledge that the matters and things stated therein are true.

I. T. PRYOR.
M. L. HITE.
C. A. KEERAN.

Subscribed and sworn to before me this 18 day of July, 1900.
[SEAL.]
JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy*.

Property.	Valuation.	Total tax.	Court and territorial tax.	Date of warrant.	Date of alias.	Date of levy.	Date of sale.	Property levied upon as shown by return on warrant.
I. T. Pryor..... 2 mules 30 head horses.	528.00	14.34	4.32	Oct. 13, 1899	June 25, 1900	June 28, 1900	July 27, 1900, 1 p. m.	10 steers, branded E V on side.
C. A. Keeran..... 7500 head cattle.....	108432.00	2846.60	889.13	Oct. 13, 1899	June 25, 1900	June 28, 1900	July 24, 1900, 1 p. m.	400 cattle (steers) branded with "Comet" brand on side.
I. T. Pryor & Co..... 1400 " "	24266.00	641.26	198.99	Oct. 13, 1899	June 27, 1900	June 28, 1900	July 27, 1900, 1 p. m.	140 steers branded "E V" on side.
Stafford Land & Cattle Co. 2000 " "	24000.00	641.80	196.80	Oct. 13, 1899	June 27, 1900	June 28, 1900	July 25, 1900, 1 p. m.	190 cattle branded "E V" on side.
" " " 3346 " " ..... 2 horses, 1 carriage $100 household goods $3000 cash.	40140.00	1060 66 1702.40	329.14	Oct. 13, 1899	June 27, 1900	June 29, 1900	July 25, 1900, 2 p. m.	500 cattle branded "E V" on side.
M. L. Hite..... $200 grain	3346.00	98.66	27.43	Oct. 12, 1899	June 27, 1900	June 29, 1900	....	100 cattle branded "Mill Iron" brand.
W. R. Moore..... 2000 head cattle.....	28800.00	759.26	236.16	Oct. 13, 1899	June 25, 1900	June 28, 1900	July 31, 1900, 1 p. m.	200 steers brand-"O" circle on left side and "A" on left shoulder.
Witherspoon & Son..... 1300 " "	24960.00	661.66	204.67	Oct. 13, 1899	June 25, 1900	June 28, 1900	July 28, 1900, 1 p. m.	200 steers branded "—y" on right side and "y" on left side.
P. S. & F. Witherspoon..... 4500 " "	81247.00	2132.66	666.22	Oct. 13, 1899	June 27, 1900	June 29, 1900	July 28, 1900, 2 p. m.	200 cattle branded "—y" on right side and "y" on left side.
John F., M. L. Hite..... 1120 " "	16128.00	429.16	132.24	Oct. 13, 1899	June 27, 1900	June 29, 1900	July 30, 1900, 1 p. m.	80 cattle branded "Mill Iron" brand.
Witherspoon & Bomar..... 4100 " " ..... 100 hogs, $400 imp. 60 horses 15 mules 4 wagons.	59040.00	1550.84	484.12	Oct. 13, 1899	June 27, 1900	June 29, 1900	July 30, 1900, 2 p. m.	200 cattle branded "9" on side.
101 Live Stock Co..... 1050 cattle 100 sheep & goats.	11535.00	302.70	94.58	Oct. 28, 1899	June 26, 1900	June 27, 1900	.....	100 cattle branded "101" on left side.

[Endorsed:] 1220. In the district court of Noble county, Oklahoma Territory. I. T. Pryor *et al.*, plaintiffs, *vs.* George A. Foster, sheriff of Noble county, O. T., and G. T. Bryan, as treasurer of Noble county, O. T., defendants. Petition. Filed July 18, 1900. Jay E. Pickard, clerk dist. court, by W. S. Lamb, deputy.

15 That thereafter, and on the 18 day of July, A. D. 1900, the Honorable Bayard T. Hainer, judge of the district court in and for said county, at chambers in said county, granted a temporary injunction in said cause, which said order of injunction is in the words and figures as follows, to wit:

16 In the District Court of Noble County, Oklahoma Territory.

I. T. PRYOR, I. T. PRYOR & Co., a Partnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. A. Keeran; Stafford Land & Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite and W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, Partners Doing Business under the Firm Name and Style of Weatherspoon & Son; P. S. Weatherspoon and Frank Weatherspoon, Doing Business under the Firm Name and Style of P. S. & F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, Partners Doing Business under the Firm Name and Style of Weatherspoon & Bomar, 101 Live Stock Company, a Corporation, Plaintiffs,

vs.

GEORGE W. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, as Treasurer of Noble County, Oklahoma Territory, Defendants.

Order of Injunction.

And now upon this 18th day of July, A. D. 1900, this cause comes on before me, the undersigned judge of the above-entitled court at chambers in the city of Perry, upon the application of the plaintiffs for a temporary injunction, the plaintiffs appearing by S. H. Harris, and James B. Diggs, their attorneys, and the defendants appearing by A. R. Museller, county attorney of said county; and the application, together with the petition herein and the proofs of plaintiffs, being duly considered, it is found that said plaintiffs and each of them, are entitled to the temporary injunction prayed for.

It is further ordered, adjudged and decreed that the said plaintiffs have a temporary injunction, enjoining and restraining the said defendants and each of them, from issuing tax warrants against the property of said plaintiffs, and that of each of them, described in said petition, and the schedule thereto annexed as Exhibit "A," and from advertising for sale, or proceeding to sell said property, or any part thereof, and that the said defendants, and each of them, be enjoined from interfering with the said plaintiffs and each of
17 them, in the charge, management, control and custody, of that part of the said property set out in said petition and schedule, belonging to each of said plaintiffs.

It is further ordered, adjudged and decreed that this order is to go into force and be of effect as to each of the above-named plaintiffs, on the giving of a good and sufficient bond by each of said

plaintiffs to cover the amount of taxes claimed to be due by said defendants to the said county of Noble, as shown in Schedule "A," in double the amount of said taxes; said bonds to be approved by the clerk of this court.

It is further ordered, that in addition to the giving of said bonds, this order shall take effect only upon the payment to the county treasurer of the amount of the court and territorial funds, due said county as shown by said Schedule "A," which amount shall be paid upon this order, without prejudice to the rights of the parties to this action, and also subject to their right to return of the same from the said county, in the event that said taxes shall be held to be illegal and void; and the said plaintiffs, as a condition of this order, shall also deposit with the clerk of this court, the amount of the sheriff's fees accrued upon said taxes warrants, to be held subject to the final determination of this action; said fees being shown by memorandum thereof filed in this cause; and the said plaintiffs are required to file the receipts of the said treasurer and the said clerk for the money required to be paid under this order, with the files in this case.

It is further ordered, adjudged and decreed that on the giving of said bonds as above set out, and upon the payment of the amount of said court and territorial funds, by either of said plaintiffs, that this order shall go into force and be of effect as to him, or them, and remain in full force and effect until the further order of the district court of Noble county, or the judge thereof.

BAYARD T. HAINER,
Judge Dist. Court.

18 Said order of injunction is endorsed on back as follows, to wit:

I. T. Pryor & Co., C. A. Keeran, *et al.*, plaintiffs, *vs.* G. W. Foster, sheriff of Noble Co., O. T., and G. T. Bryan, as treasurer Noble Co., O. T., defendants.—Order of injunction—Copy—Filed July 19, 1900. Jay E. Pickard, clerk by W. S. Lamb, deputy.

19 That at the time of granting said order of injunction the said judge permitted the said plaintiffs to amend their petition to show compliance with said order by payment of the amounts referred to therein, and said petition was thereupon amended upon page eight (8) thereof by interlining the words with reference to said payments and was also amended by attaching thereto as a part of said petition, the receipts for the said payments; which said exhibits showing payments in compliance with said order are in the words and figures as follows, to wit:

20 *Sheriff's Fees.*

C. A. Keeran, No. 1135 present 5.40
7.50

Total 12.90

M. L. Hite No. 1119 1st levy costs $10.50 present levy 4.60

Total 15.10

I. T. Pryor & Co., No. 1165, 1st levy costs $12.50 present levy $12.10

Total 24.60

I. T. Pryor 1st levy costs 7.50 present levy 8.50

Total 16.00

Stafford Land & Cattle Co., No. 1172, 1st levy 12.50 present levy 12.10

Total 24.60

Stafford Land & Cattle Co., No. 1173, 1st levy 8.50 present levy 12.10

Total 20.60

Witherspoon & Son No. 1196 1st levy 7.10 present levy 7.10

Total 14.20

P. S. & F. Witherspoon, No. 1197, 1st levy 3.50 present levy 7.10

Total 10.60

Jno. F. Witherspoon, No. 1198, 1st levy 6.10 present levy 7.10

Total 13.20

Witherspoon & Bomar, No. 1199, 1st levy 3.50 present levy 7.10

Total 10.60

101 L. Stock Co., 6.20

Total 6.20

W. R. Moore, No. 1159, 1st costs 5.45, present levy 7.10

Total 12.55

168.25

Endorsed on back as follows, to wit:
Filed July 23, 1900. Jay E. Pickard, cl'k. By W. S. Lamb, deputy.

21 PERRY, OKLAHOMA, *July* 21, 1900.

Received of S. H. Harris for W. R. Moore sum of twelve and $\frac{55}{100}$ dollars ($12.55) deposit for sheriff's costs on tax warrants in case 1220, Pryor *vs.* Foster *et al.*

JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy.*

Endorsed as follows: Filed July 23, 1900. Jay E. Pickard, cl'k. By W. S. Lamb, deputy.

PERRY, OKLAHOMA, *July* 18, 1900.

Received of M. L. Hite, the sum of thirty-eight and $\frac{90}{100}$ dollars ($38.90) deposit for sheriff's costs in case No. 1220, Pryor *et al. vs.* Foster *et al.* On tax warrants.

JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy*.

Endorsed as follows: Filed July 23, 1900. Jay E. Pickard, cl'k, by W. S. Lamb, deputy.

For—
P. S. & F. Witherspoon,
Witherspoon & Son,
J. F. Witherspoon,
Witherspoon & Bomar,
M. L. Hite.

Additional paid by S. H. Harris for Hite July 19, 1900, twenty-four and $\frac{80}{100}$ dollars ($24.80)

JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy*.

PERRY, OKLAHOMA, *July* 19, 1900.

Received of S. H. Harris the sum of six and $\frac{20}{100}$ dollars ($6.20) for deposit for sheriff's costs on tax warrant involved in case No. 1220, Pryor *et al. vs.* Foster *et al.*, paid for 101 Live Stock Co.

JAY E. PICKARD, *Clerk*,
By W. S. LAMB.

This receipt is endorsed on back as follows, to wit:
Filed July 23, 1900. Jay E. Pickard, clerk, by W. S. Lamb, deputy.

22 PERRY, OKLAHOMA, *July* 18, 1900.

Received of C. A. Keeran, the sum of $12.90 to be held on deposit for sheriff's costs on tax warrant in case No. 1220, Pryor *et al. vs.* Foster, sheriff.

JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy*.

Endorsed as follows: July 23, 1900. Jay E. Pickard, cl'k. By W. S. Lamb, deputy.

PERRY, OKLAHOMA, *July* 18, 1900.

Received of I. T. Pryor, for I. T. Pryor, I. T. Pryor and Co., S. Stafford Land and Cattle Co., the sum of eighty-five and $\frac{80}{100}$ dollars ($85.80) deposit for sheriff's costs on tax warrant in case No. 1220, Pryor *et al. vs.* Foster *et al.*

JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy*.

This receipt is endorsed on back as follows, to wit:
Filed July 23, 1900. Jay E. Pickard, clerk, by W. S. Lamb, deputy.

23 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County 21.0

Receipt No. 2883.

PERRY, OKLA., *July* 18, 1900.

Received of C. A. Keeran the sum $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	108432	.....	.....	.....	.....	.....	Total 889.14
Court and territorial tax only by order of district court.											

Personal .....
Rebate or penalty .. ..

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

24 Filed July 23, 1900.
JAY E. PICKARD, *Clk,*
By W. S. LAMB, *Deputy.*

Noble County Tax Levies for 1899.

Salary fund	6 mills	Contingent fund.....	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road and bridge fund.	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax.....	3 mills	For the support of the Colored Agricultural and Normal university at Langston.....	1 mills
For the erection and support of a normal school at Edmond.	5 "		
For the support of a normal school at Alva.	5 "	For the support of a school for the blind.....	1 "
For the erection and support of the university at Norman...	5 "		
For the support of the Agricultural and Mechanical college at Stillwater.....	1 "	Total.....	5.2 mills

Township Levies.

	Gen.	R. & B.	Judg.	Total.		Gen.	R. & B.	Judg.	Total.
Auburn.. .	5	5	..	10	Noble.....	5	5	..	10
Antryr	3	7	5	15	Oak Dale .	1	4-2	..	10
Black Bear ..	1	6	3	10	Red Rock ...	3	5	..	8
Bunch Creek.	5	5	..	10	Watkins	3	5	..	8
Glen Rose...	5	5	..	10	White Rock .	5	5	..	10
Lowe.....	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund.....	2 mills	For sinking fund	4 mills
For fire & water supply fund.	2-2 "	For judgment fund.....	5 "
For contingent fund	½ "		
For street-lighting fund....	5 "	Total.....	19 "

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	20	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	15	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

25

School-district Interest and Judgment Levies.

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.... .
7	3	.. ...	.....	34	.... .	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.... .
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.. ..	.....
18	3	.....	.....	43	2	.....	.....
20	3	. ...	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.. ...
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

26

County treasurer's office, Noble county.

Tax rates:
Territorial 5.2
County 21.0

Receipt No. 2889.

PERRY, OKLA., *July* 18, 1900.

Received of P. S. & F. Witherspoon the sum of $— in full for court & territorial tax of the taxes due and unpaid on the property described below, the same being the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	21247	.....	.....	.....	.....	.....	Total 662.22
Court and territorial tax only by order of the district court.											

Personal .....
Rebate or penalty .....

Total .....

G. T. BRYAN,
Treasurer, Noble County.

——, *Deputy.*

27 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

28 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2891.

PERRY, OKLA., *July* 18, 1900.

Received of Witherspoon & Bomar the sum of $— in full for court & territorial tax of the taxes due and unpaid on the property described below, the same being the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School Dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	59040	.....	.....	.....	.....	.....	484.12
Court and territorial tax only by order of the district court.											

Personal..... .....
Rebate or penalty..... .....

Total..... .....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

29 Filed July 23, 1900.
JAY E. PICKARD, *Clerk,*
By W. S. LAMB, *Deputy.*

Noble County Taxes Levies for 1899.

Salary fund.....	6 mills	Contingent fund.....	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road and bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax	3 mills	For the support of the Colored Agricultural and Normal university at Langston	1 mills
For the erection and support of a normal school at Edmond	5 "	For the support of a school for the blind	1 "
For the support of a normal school at Alva	5 "	Total	5.2 mill-
For the erection and support of the university at Norman.	5 "		
For the support of the Agricultural and Mechanical college at Stillwater	1 "		

Township Levies.

Auburn	5	5	..	10	Noble	5	5	..	10
Antryr	3	7	5	15	Oak Dale	1	4–2	4–2	10
Black Bear	1	6	3	10	Red Rock	3	5	..	8
Bunch Creek	5	5	..	10	Watkins	3	5	..	8
Glen Rose	5	5	..	10	White Rock	5	5	..	10
Lowe	2–2	7–2	7–2	17–2					

City Levies.

For street-bridge fund	2 mills	For sinking fund	4 mills
For fire & water supply fund	2–2 "	For judgment fund	5 "
For contingent fund	½ "	Total	19 mills
For street-lighting fund	5 "		

School District Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mill-.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12–2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12–2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	...

School-district Interest and Judgment Levies.

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

31 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2886.

PERRY, OKLA., *July* 18, 1900.

Received of M. L. Hite the sum of $— in full for court & territorial tax of the taxes due and unpaid on the property described below, the same being the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	3346	.....	.....	.....	.....	.....	Total 27.43
Court and territorial tax only by order of the district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

32 Filed July 23, 1900.
JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy.*

Noble County Taxes Levies for 1899.

Salary fund.....	6 mills	Contingent fund	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road & bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax.....	3 mills	For the support of the Colored Agricultural and Normal university at Langston.....	1 mill
For the erection and support of a normal school at Edmond..	5 "	For the support of a school for the blind..	1 "
For the support of a normal school at Alva	5 "	Total.....	5.2 mills
For the erection and support of the university at Norman ...	5 "		
For the support of the Agricultural and Mechanical college at Stillwater.....	1 mill		

Township Levies.

Auburn.....	5	5	..	10	Noble.....	5	5	..	10
Antryr.....	3	7	5	15	Oak Dale.....	1	4-2	4-2	10
Black Bear.....	1	6	3	10	Red Rock.	3	5	..	8
Bunch Creek	5	5	..	10	Watkins	3	5	..	8
Glen Rose.....	5	5	..	10	White Rock	5	5	..	10
Lowe..... ..	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund.....	2 mills	For sinking fund	4 mills
For fire & water supply fund.	2-2 "	For judgment fund	5 "
For contingent fund.....	½ "		
For street-lighting fund.....	5 "	Total	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

33

School-district Interest and Judgment Levies.

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.. ...	.....	51	3	.....	.. ...
27	2	.....	.....	52	1	5	4
28	2	....	.. ...	59	2	10	.....
29	3	.....	.. ...	60	3	10	.....

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Tax rates:
Territorial..... 5.2
County..... 21.0

County treasurer's office, Noble county.

Receipt No. 2887.

PERRY, OKLA., *July* 18, 1900.

Received of W. R. Moore the sum of $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	2880	.....	.....	.....	.....	...	Total 238.16
Court and territorial tax only by order of the district court.											

Personal ... .
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

35 Filed July 23, 1900.
JAY E. PICKARD, *Clerk,*
By W. S. LAMB, *Deputy.*

Noble County Taxes Levies for 1899.

Salary fund.....	6 mills	Contingent fund	1 mills
Court fund.....	3 "	County school fund	2 "
Road and bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax.....	3 mills	For the support of the Colored Agricultural and Normal university at Langston.....	1 mill
For the erection and support of a normal school at Edmond..	5 "	For the support of a school for the blind.....	1 "
For the support of a normal school at Alva.....	5 "	Total.....	5.2 mills
For the erection and support of the university at Norman....	5 "		
For the support of the Agricultural and Mechanical college at Stillwater.....	1 "		

Township Levies.

Auburn.....	5	5	..	10	Noble.....	5	5	..	10
Antryr.....	3	7	5	15	Oak Dale.....	1	4-2	4-2	10
Black Bear.....	1	6	3	10	Red Rock.....	3	5	..	8
Bunch Creek...	5	5	..	10	Watkins.....	3	5	..	8
Glen Rose.....	5	5	..	10	White Rock.....	5	5	..	10
Lowe.....	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund.....	2 mills	For sinking fund.....	4 mills
For fire & water supply fund.	2-2 "	For judgment fund.....	5 "
For contingent fund.....	½ "		
For street-lighting fund.....	5 "	Total	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

36 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	. ....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	... ..	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	... ..	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	. ....

37 **County treasurer's office, Noble county.**

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2888.

PERRY, OKLA., *July* 18, 1900.

Received of Witherspoon & Son the sum of $— in full for court & territorial tax of the taxes due and unpaid on the property described below, the same being the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	24960	.....	.....	.....	.....	.....	Total 204.67
Court and territorial tax only by order of the district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

38 Filed July 23, 1900.
JAY E. PICKARD, *Clerk,*
By W. S. LAMB, *Deputy.*

Noble County Taxes Levies for 1899.

Salary fund.....	6 mills	Contingent fund.....	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road and bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax	3 mills	For the support of the Colored Agricultural and Normal university at Langston	1 mill
For the erection and support of a normal school at Edmond	5 "	For the support of a school for the blind	1 "
For the support of a normal school at Alva	5 "	Total	5.2 mill-
For the erection and support of the university at Norman	5 "		
For the support of the Agricultural and Mechanical college at Stillwater	1 "		

Township Levies.

Auburn	5	5	..	10	Noble	5	5	..	10
Antryr	3	7	5	15	Oak Dale	1	4–2	4–2	10
Black Bear	1	6	3	10	Red Rock	3	5	..	8
Bunch Creek	5	5	..	10	Watkins	3	5	..	8
Glen Rose	5	5	..	10	White Rock	5	5	..	10
Lowe	2–2	7–2	7–2	17–2					

City Levies.

For street-bridge fund	2 mills	For sinking fund	4 mills
For fire & water supply fund	2–2 "	For judgment fund	5 "
For contingent fund	½ "		
For street-lighting fund	5 "	Total	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12–2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12–2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

39 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

40 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2884.

PERRY, OKLA., *July* 18, 1900.

Received of Stafford Land and Cattle Co. the sum $— in full for court & territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	24000	.....	.....	.....	.....	.....	Total 196.80
Court and territorial tax only by order of district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

41 Filed July 23, 1900.
JAY E. PICKARD, *Clk*,
By W. S. LAMB, *Deputy.*

Noble County Tax Levies for 1899.

Salary fund.....	6	mills	Contingent fund.....	1	mills
Court fund.....	3	"	County school fund.....	2	"
Road and bridge fund.....	2	"	Sinking fund.....	4	"
Supply fund.....	2	"			
Poor and insane fund.....	1	"	Total.....	21	mills

Territorial Purposes.

For general territorial tax.....	3	mills	For the support of the Colored Agricultural and Normal university at Langston.....	1	mills
For the erection and support of a normal school at Edmond..	5	"	For the support of a school for the blind.....	1	"
For the support of a normal school at Alva.....	5	"			
For the erection and support of the university at Norman...	5	"	Total.....	5.2	mills
For the support of the Agricultural and Mechanical college at Stillwater.....	1	"			

Township Levies.

	Gen.	R. & B.	Judg.	Total.		Gen.	R. & B.	Judg.	Total.
Auburn.....	5	5	..	10	Noble.....	5	5	..	10
Antryr.....	3	7	5	15	Oak Dale.....	1	4-2	..	10
Black Bear....	1	6	3	10	Red Rock.....	3	5	..	8
Bunch Creek..	5	5	..	10	Watkins.....	3	5	..	8
Glen Rose.....	5	5	..	10	White Rock...	5	5	..	10
Lowe.....	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund.....	2 mills	For sinking fund.....	4 mills
For fire & water supply fund.	2-2 "	For judgment fund.....	5 "
For contingent fund.....	½ "		
For street-lighting fund.....	5 "	Total.....	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	20	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

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School-district Interest and Judgment Levies.

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	8	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

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County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County 21.0

Receipt No. 2885.

PERRY, OKLA., *July* 18, 1900.

Received of Stafford Land and Cattle Co. the sum $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	40140	.....	.....	.....	.....	.....	Total 339.14
Court and territorial tax only by order of district court.											

Personal .....
Rebate or penalty .....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

44 Filed July 23, 1900.
JAY E. PICKARD, *Clk,*
By W. S. LAMB, *Deputy.*

Noble County Tax Levies for 1899.

Salary fund	6 mills	Contingent fund	1 mills
Court fund	3 "	County school fund	2 "
Road and bridge fund	2 "	Sinking fund	4 "
Supply fund	2 "		
Poor and insane fund	1 "	Total	21 mills

Territorial Purposes.

For general territorial tax	3 mills	For the support of the Colored Agricultural and Normal university at Langston	1 mills
For the erection and support of a normal school at Edmond	5 "	For the support of a school for the blind	1 "
For the support of a normal school at Alva	5 "		
For the erection and support of the university at Norman	5 "	Total	5.2 mill-
For the support of the Agricultural and Mechanical college at Stillwater	1 "		

Township Levies.

	Gen.	R. & B.	Judg.	Total.		Gen.	R. & B.	Judg.	Total.
Auburn	5	5	..	10	Noble	5	5	..	10
Antryr	3	7	5	15	Oak Dale	1	4-2	..	10
Black Bear	1	6	3	10	Red Rock	3	5	..	8
Bunch Creek	5	5	..	10	Watkins	3	5	..	8
Glen Rose	5	5	..	10	White Rock	5	5	..	10
Lowe	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund	2 mills	For sinking fund	4 mills
For fire & water supply fund	2-2 "	For judgment fund	5 "
For contingent fund	½ "		
For street-lighting fund	5 "	Total	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	20	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

45 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

46 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2882.

PERRY, OKLA., *July* 18, 1900.

Received of I. T. Pryor, the sum $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	528	.....	.....	.....	.....	.....	Total 4.32
Court and territorial tax only by order of district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

——— ———, *Deputy.*

47 Filed July 23, 1900.
JAY E. PICKARD, *Clk,*
By W. S. LAMB, *Deputy.*

Noble County Tax Levies for 1899.

Salary fund.....	6 mills	Contingent fund.....	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road and bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax	3 mills	For the support of the Colored Agricultural and Normal university at Langston	1 mills
For the erection and support of a normal school at Edmond	5 "	For the support of a school for the blind	1 "
For the support of a normal school at Alva	5 "	Total	5.2 mills
For the erection and support of the university at Norman.	5 "		
For the support of the Agricultural and Mechanical college at Stillwater	1 "		

Township Levies.

	Gen.	R. & B.	Judg.	Total.		Gen.	R. & B.	Judg.	Total.
Auburn	5	5	..	10	Noble	5	5	..	10
Antryr	3	7	5	15	Oak Dale	1	4–2	..	10
Black Bear	1	6	3	10	Red Rock	3	5	..	8
Bunch Creek	5	5	..	10	Watkins	3	5	..	8
Glen Rose	5	5	..	10	White Rock	5	5	..	10
Lowe	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund	2 mills	For sinking fund	4 mills
For fire & water supply fund	2-2 "	For judgment fund	5 "
For contingent fund	½ "	Total	19 mills
For street-lighting fund	5 "		

School District Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

48 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

49 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2890.

PERRY, OKLA., *July* 18, 1900.

Received of John F. Witherspoon the sum of $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	16128	.....	.....	.....	.....	.....	Total 132.24
Court and territorial tax only by order of district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

50 Filed July 23, 1900.
JAY E. PICKARD, *Clerk,*
By W. S. LAMB, *Deputy.*

Noble County Taxes Levies for 1899.

Salary fund.....	6 mills	Contingent fund.....	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road and bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax....	3 mills	For the support of the Colored Agricultural and Normal university at Langston.....	1 mills
For the erection and support of a normal school at Edmond.	5 "	For the support of a school for the blind.....	1 "
For the support of a normal school at Alva	5 "	Total.....	5.2 mills
For the erection and support of the university at Norman...	5 "		
For the support of the Agricultural and Mechanical college at Stillwater.....	1 "		

Township Levies.

Auburn.....	5	5	..	10	Noble	5	5	..	10
Antryr.....	3	7	5	15	Oak Dale.....	1	4-2	4-2	10
Black Bear.....	1	6	3	10	Red Rock.....	3	5	..	8
Bunch Creek.....	5	5	..	10	Watkins.....	3	5	..	8
Glen Rose.....	5	5	..	10	White Rock.....	5	5	..	10
Lowe.....	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund	2 mills	For sinking fund..... ...	4 mills
For fire & water supply fund..	2-2 "	For judgment fund	5 "
For contingent fund....	½ "		
For street-lighting fund.....	5 "	Total	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

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School-district Interest and Judgment Levies.

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	3	10	.....

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Tax rates:
Territorial..... 5.2
County..... 21.0

County treasurer's office, Noble county.

Receipt No. 2881.

PERRY, OKLA., *July* 18, 1900.

Received of I. T. Pryor & Co. the sum $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons. Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	24266	.....	.....	.....	.....	.....	Total 198.98
Court and territorial tax only by order of district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

—— ——, *Deputy.*

53 Filed July 23, 1900.
JAY E. PICKARD, *Cl'k,*
By W. S. LAMB, *Deputy.*

Noble County Tax Levies for 1899.

Salary fund	6 mills	Contingent fund	1 mills
Court fund	3 "	County school fund	2 "
Road and bridge fund	2 "	Sinking fund	4 "
Supply fund	2 "		
Poor and insane fund	1 "	Total	21 mills

Territorial Purposes.

For general territorial tax	3 mills	For the support of the Colored Agricultural and Normal university at Langston	1 mills
For the erection and support of a normal school at Edmond	5 "	For the support of a school for the blind	1 "
For the support of a normal school at Alva	5 "		
For the erection and support of the university at Norman	5 "	Total	5.2 mills
For the support of the Agricultural and Mechanical college at Stillwater	1 "		

Township Levies.

	Gen.	R. & B.	Judg.	Total.		Gen.	R. & B.	Judg.	Total.
Auburn	5	5	..	10	Noble	5	5	..	10
Antryr	3	7	5	15	Oak Dale	1	4–2	..	10
Black Bear	1	6	3	10	Red Rock	3	5	..	8
Bunch Creek	5	5	..	10	Watkins	3	5	..	8
Glen Rose	5	5	..	10	White Rock	5	5	..	10
Lowe	2–2	7–2	7–2	17–2					

City Levies.

For street-bridge fund	2 mills	For sinking fund	4 mills
For fire & water supply fund	2–2 "	For judgment fund	5 "
For contingent fund	½ "		
For street-lighting fund	5 "	Total	19 mills

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12–2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12–2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

54 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	.....	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.....	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.....	.....	51	3	.....	.....
27	2	.....	.....	52	1	5	4
28	2	.....	.....	59	2	10	.....
29	3	.....	.....	60	2	10	.....

55 County treasurer's office, Noble county.

Tax rates:
Territorial..... 5.2
County..... 21.0

Receipt No. 2892.

PERRY, OKLA., *July* 18, 1900.

Received of 101 Live Stock Co. the sum $— in full for court and territorial tax of the taxes due and unpaid on the property described below, the same being for the taxes due for the year 1899.

Description.	S. L.	T.	R. B.	School dist. No.	Territorial equalized value.	Consolidated territorial.	Cons., Co. twp. and municipal tax.	Dist. school tax.			
.....	.....	.....	.....	.....	71535	.....	.....	.....	.....	.....	Total 94.58
Court & territorial tax only by order of district court.											

Personal.....
Rebate or penalty.....

Total.....

G. T. BRYAN,
Treasurer, Noble County.

——, *Deputy.*

56 Filed July 23, 1900.
JAY E. PICKARD, *Cl'k,*
By W. S. LAMB, *Deputy.*

Noble County Tax Levies for 1899.

Salary fund.....	6 mills	Contingent fund.....	1 mills
Court fund.....	3 "	County school fund.....	2 "
Road and bridge fund.....	2 "	Sinking fund.....	4 "
Supply fund.....	2 "		
Poor and insane fund.....	1 "	Total.....	21 mills

Territorial Purposes.

For general territorial tax.....	3 mills	For the support of the Colored Agricultural and Normal university at Langston.....	1 mills
For the erection and support of a normal school at Edmond..	5 "	For the support of a school for the blind..	1 "
For the support of a normal school at Alva	5 "	Total.....	5.2 mills
For the erection and support of the university at Norman ...	5 "		
For the support of the Agricultural and Mechanical college at Stillwater.....	1 "		

Township Levies.

	Gen.	R. & B.	Judg.	Total.		Gen.	R. & B.	Judg.	Total.
Auburn	5	5	..	10	Noble.....	5	5	..	10
Antryr.....	3	7	5	15	Oak Dale.....	1	4-2	..	10
Black Bear	1	6	3	10	Red Rock.	3	5	..	8
Bunch Creek ..	5	5	..	10	Watkins	3	5	..	8
Glen Rose.	5	5	..	10	White Rock ...	5	5	..	10
Lowe...	2-2	7-2	7-2	17-2					

City Levies.

For street-bridge fund.....	2 mills	For sinking fund	4 mills
For fire & water supply fund.	2-2 "	For judgment fund	5 "
For contingent fund.	½ "	Total	19 mills
For street-lighting fund.. ...	5 "		

School-district Levies.

Dist.	Mills.	Dist.	Mills.	Dist.	Mills.	Dist.	Mills.
2	20	32	20	17	20	48	20
3	20	33	5	18	20	49	15
4	20	34	20	19	5	50	15
5	12-2	35	20	20	20	51	20
6	20	37	5	21	20	52	15
7	20	38	15	22	20	53	20
8	15	39	5	23	20	54	20
9	20	40	20	24	20	55	20
10	20	41	10	25	20	56	20
11	20	42	20	26	20	57	20
12	20	43	20	27	12-2	58	20
13	15	44	20	28	15	59	20
14	20	45	20	29	20	60	20
15	20	46	20	30	15	61	20
16	20	47	8	31	20	..	..

57 *School-district Interest and Judgment Levies.*

Dist.	Sinking.	Judg.	Interest.	Dist.	Sinking.	Judg.	Interest.
3	3	.....	.....	30	2	7½	.....
7	3	.....	.....	34	.....	20	.....
8	3	.....	.....	35	.....	3	.....
14	3	.....	.....	37	3	.....	.....
15	3	.....	.....	38	2	.....	.....
16	.....	20	.....	39	3	.....	.....
17	... ..	10	.....	42	4	.....	.....
18	3	.....	.....	43	2	.....	.....
20	3	.....	.....	44	2	.....	.....
23	2	.....	.....	45	.....	10	.....
24	2	.....	.. ..	49	3	.....	.....
25	4	.....	.....	50	.....	35	.....
26	15	.. ...	.....	51	3	.....	.. ...
27	2	.....	.....	52	1	5	4
28	2	....	.. ...	59	2	10	.....
29	3	.. ...	.. ...	60	3	10	.....

58 That thereafter and on the — day of July, A. D. 1900, the said plaintiffs filed their undertaking in injunction in said cause, in compliance with the order before set out, and said injunction thereupon became effectual and said injunction bond has ever since remained in full force and effect.

That thereafter, and on the 8th day of September, A. D. 1900, the defendants filed in said cause their demurrer to said petition of plaintiffs as amended as aforesaid; which demurrer is in the words and figures as follows, to wit:

In the District Court of Noble County and Territory of Oklahoma.

I. T. PRYOR & Co., Copartnership, *et al.*, Plaintiffs,
vs.
GEORGE A. FOSTER, Sheriff, *et al.*, Defendants. } Demurrer.

Come now the defendants herein and each of them, by the county attorney of said county, and demurs to the cause of action set out in plaintiff's petition, for the following reasons, to wit:

First. Because the court has no jurisdiction of the subject-matter of the action.

Second. Because the plaintiffs and neither of them, have legal capacity to sue.

Third. Because there is another action pending between the same parties for the same cause.

Fourth. Because there is a defect of parties plaintiff.

Fifth. Because there is a defect of parties defendant.

Sixth. Because several causes of action are improperly joined.

Seventh. Because the petition does not state facts sufficient to constitute a cause of action.

A. R. MUSELLER,
County Attorney of Noble County, Oklahoma Territory.

Endorsed on back as follows: No. 1220. Pryor *et al.*, *vs.* Foster, *et al.*, Demurrer. Filed Sept. 8th, 1900. Jay E. Pickard, cl'k, by W. S. Lamb, deputy.

59 That upon the said 8th day of September, A. D. 1900, the said cause came on for hearing in the above-entitled court at a regular adjourned day thereof, both parties appearing by counsel, and after argument of said demurrer and submitting briefs in connection therewith, said cause was taken under advisement.

That afterwards and on the 27th day of October A. D. 1900, at a regular adjourned day of the said district court, said cause came on for decision upon said demurrer, the parties appearing as before stated, and said demurrer was by the court sustained as appears from the journal entry and judgment of the court, and further proceedings were had in connection therewith as shown by said journal entry including the dissolution of the injunction before referred to; which said journal entry and judgment is in the words and figures as follows, to wit:

60 In the District Court of Noble County, Oklahoma Territory.

I. T. PRYOR ET AL., Plaintiffs,
vs.
GEORGE A. FOSTER, Sheriff, *et al.*, Defendants. } No. 1220. Journal Entry.

And now on this 8th day of September, A. D. 1900, this cause comes on for hearing upon the petition of plaintiffs and the demurrer of the defendants, the plaintiffs appearing by James B. Diggs and Russell G. Lowe, their attorneys, and the defendants appearing by A. R. Museller, county attorney of said county.

Whereupon oral arguments and written briefs are submitted by the attorneys for the respective parties and the said cause taken under advisement by the court. The defendants having waived any question with reference to the joinder of parties and causes, cause is taken under advisement and consideration upon the question as to the allegations of the petition being sufficient to constitute a cause of action.

PRYOR ET AL.
vs.
FOSTER ET AL. } No. 1220.

And now upon this 27th day of October, A. D. 1900, this cause comes further on for hearing and determination, the plaintiffs appearing by S. H. Harris and R. G. Lowe, their attorneys, and the defendants appearing by A. R. Museller, county attorney of said county, and Horace Speed, their attorneys; and, after considering the arguments and briefs of counsel for the respective parties and being advised in the premises, the court sustained the demurrer of the defendants upon the ground that the petition of plaintiff-
61 does not state facts sufficient to constitute a cause of action, to which ruling of the court the plaintiffs duly except.

Whereupon plaintiffs decline to further plead and elect to stand upon their petition, and the court being advised in the premises it is ordered, adjudged and decreed that the temporary injunction issued herein be dissolved and that the action be dismissed and that defendants recover of said plaintiffs their costs herein expended, taxed at $— to all of which the said plaintiffs duly except, and at plaintiffs' request they are given twelve days in which to prepare and serve case-made for the supreme court and defendant- given three days to suggest amendments thereto, said case-made to be signed and settled upon three days' notice in writing by either party and upon the filing of the petition in error of the plaintiffs in the supreme court on or before the 24th day of November, A. D. 1900, execution of this judgment and each and every part thereof shall be and is hereby stayed, pending the determination of said cause, and execution of this judgment is hereby stayed until the said 24th day of November, A. D. 1900.

BAYARD T. HAINER, *Judge.*

O K:
S. H. HARRIS,
Attorneys for Plaintiffs.

Endorsed: Pryor, *et al.*, *vs.* County—Journal. Filed Nov. 24, 1900. Benj. F. Hegler, clerk supreme court. By Jessie Pardoe, deputy.

62 TERRITORY OF OKLAHOMA, } ss:
County of Noble, }

I, S. H. Harris, attorney for plaintiffs in the above-entitled cause, hereby certify that the above and foregoing case-made contains a true and correct statement and copy of all the pleadings, orders, and proceedings of every kind and nature, had, given or rendered in the above-entitled cause.

Witness my hand this 8th day of November A. D. 1900.

S. H. HARRIS,
Attorney for Plaintiffs.

W. L. BARNUM AND
JAS. B. DIGGS,
Att'ys for Pl'ff-.

63 TERRITORY OF OKLAHOMA, } ss:
County of Noble, }

I hereby accept service of the foregoing case-made upon behalf of the defendants, this 8th day of November A. D. 1900.

A. R. MUSELLER,
Attorney for Defendants.

Filed Nov. 24, 1900.

BENJ. F. HEGLER,
Clerk Supreme Court,
By JESSIE PARDOE, *Deputy.*

TERRITORY OF OKLAHOMA, } ss:
County of Noble, }

After examination of the foregoing case-made, I admit that the same contains a full, true and correct copy and statement of all the pleadings, proceedings and judgments had, given or rendered in the above-entiled cause, and waive the suggestion of amendments thereto and notice of time and place for settlement, and consent that the same may be settled signed and certified any time or place, within the time limited by the order of the court.

Witness my hand, this 16th day of November A. D. 1900.

A. R. MUSELLER,
Attorney for Defendants.

Filed Nov. 24, 1900.

BENJ. F. HEGLER,
Clerk Supreme Court,
By JESSIE PARDOE, *Deputy.*

64 In the District Court of Noble County, Oklahoma Territory.

I. T. PRYOR ET AL., Plaintiffs,
vs.
GEO. A. FOSTER ET AL., Defendants. } Certificate.

This is to certify that the foregoing case-made has been duly served in due time, and that suggestion of amendments and notice of time and place of settlement have been duly waived and that the same has been presented to me for settlement and signing as required by law, by all the parties to this action.

That the same as above set forth and as corrected by me is true, complete and correct, and contains a true and correct statement of all the pleadings, motions, orders, findings and proceedings of every kind and nature, had, given or rendered is said cause, and I hereby settle, allow and sign the same as true and correct, and hereby order the clerk of this court to attest the same with the name and seal of said court, and to file the same of record as required by law.

Witness my hand, this 19th day of November A. D. 1900.

BAYARD T. HAINER, *Judge.*

Attest: JAY E. PICKARD,
Clerk of District Court in and for Noble County, Oklahoma Territory,
By W. S. LAMB,
Deputy Clerk.

[SEAL.]

Filed Nov. 24, 1900.

BENJ. F. HEGLER,
Clerk Supreme Court,
By JESSIE PARDOE, *Deputy.*

65 In the District Court of Noble County, Oklahoma Territory.

I. T. PRYOR ET AL., Plaintiffs,
vs.
GEO. A. FOSTER ET AL., Defendants. } Affidavit.

TERRITORY OF OKLAHOMA, } ss:
County of Noble,

S. H. Harris, being first duly sworn says: That he is one of the attorneys for the plaintiffs in the above-entitled action;

That the true and lawful costs and expenses of preparing the foregoing case-made amount to $38.00, which sum has been paid by plaintiffs.

S. H. HARRIS,
Attorney for Plaintiffs.

Subscribed and sworn to before me this 16th day of November A. D. 1900.

A. A. STEPHENS,
Notary Public.

My commission expires Jan. 4, 1904.
[SEAL.]

Filed Nov. 19, 1900.

JAY E. PICKARD, *Clerk*,
By W. S. LAMB, *Deputy*.

Filed Nov. 24, 1900.

BENJ. F. HEGLER,
Clerk Supreme Court,
By JESSIE PARDOE, *Deputy*.

66 And at the January term, 1901, on the 2nd day of January, 1901, the following proceeding was had in this cause, to wit:

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
GEORGE A. FOSTER, Sheriff, *et al.*, Defendants in Error. } #1042.

Ordered by the court: That this cause now be submitted on briefs with leave to file briefs in three days.

And leave is given Attorney Hornor, of counsel for plaintiffs in error, to correct their briefs.

67 And afterward to wit: at the June, 1901, term of said court on the 6th day of July, 1901, the following further proceeding was had in this cause, to wit:

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
G. T. BRYAN, County Treasurer, *et al.*, Defendants in Error. } #1042.

And now this cause comes on for final decision by the court upon the record and briefs submitted therein.

And the court having duly considered the same, and being fully advised in the premises, finds that the judgment of the trial court in this cause should be reversed, and cause remanded to lower court, with directions to enter judgment perpetually enjoining the collection of the taxes in controversy herein, except the taxes for territorial and court funds, upon payment by the respective appellants, of the whole amount of said taxes and penalties, if any, accrued prior to the bringing of the suits herein, into court, or the payment of such taxes to the treasurer of Noble county, such payment to be evidenced to the court by the treasurer's receipts therefor. The cost of this case to be taxed to the county of Noble.

It is therefore ordered and adjudged by the court, that the judgment of the trial court in this cause be and the same is hereby reversed; and that said cause be remanded to the lower court with instructions to enter judgment perpetually enjoining the collection of the taxes in controversy herein, except the taxes for territorial and court funds, upon payment by the respective appellants of the whole amount of said taxes and penalties, if any, accrued prior to the bringing of the suits herein, into court, or the payment of such taxes to the treasurer of Noble county, such payment to be evidenced

to the court by the treasurer's receipts therefor. The costs of this case to be taxed to the county of Noble. Opinion by Burwell, J., all the justices concurring, except Hainer, J., who presided in the trial below, not sitting.

68 And on the same day, to wit: July 6, 1901, said supreme court handed down and there was filed their said decision in said cause, which said decision reads in words and figures, as follows, to wit:

69 Nos. 1042 and 1046.

In the Supreme Court of the Territory of Oklahoma, June Term, 1901.

Filed July 6, 1901.

I. T. PRYOR ET AL., Plaintiff- in Error,
vs.
G. T. BRYAN, County Treasurer, *et al.*, Defendants in Error. } No. 1042.

ATCHISON, TOPEKA & SANTA FE R. R. Co., Plaintiff in Error,
vs.
G. T. BRYAN, County Treasurer, *et al.*, Defendants in Error. } No. 1046.

Syllabus.

Taxation on Indian reservation—County assessor proper officer to assess property on same—Exemptions, allowed, when—Power of legislature to exempt from taxation.

1. An Indian reservation which is by an act of the territorial legislature, attached to an organized county for taxing purposes, becomes a part of the taxing district of such organized county.
2. An Indian reservation attached to an organized county for taxing purposes, being a part of the county taxing district to which it is attached, the county assessor of such organized county is the proper officer to assess the property of such reservation, for taxation.
3. The taxing power of a State or Territory is a legislative power and the legislature may exempt from taxation, in whole, or for all except specified levies on any class of property, unless prohibited by constitutional provisions, so long as it affords to all property equal protection of the laws, and makes no unequal or unfair discrimination in taxing different kinds or classes of property; but all property of the same kind and in the same condition, used for the same purposes and afforded equal protection of the law, must be subjected to the same taxation.

4. An act of the territorial legislature, which exempts from taxation all property on an Indian reservation attached to an organized county for taxing purposes, except for territorial and court funds, where the property on such reservation receives no benefit, or at most, a very small benefit from such other tax funds of the organized county, is not void for conflict with the Constitution of the United States, or with section 6 of the organic act of the Territory of Oklahoma; and the legislature is the sole judge of the propriety or wisdom of exempting such property from taxation for such other funds.

Error from the district court of Noble county. Bayard T. Hainer, trial judge. Reversed and remanded.

S. H. Harris, James B. Diggs and William L. Barnum, attorneys for I. T. Pryor, *et al.*

Henry E. Asp, J. R. Cottingham, C. O. Blake and John W. Shatel, attorneys for the A. T. & S. F. R. R. Co.

Horace Speed and A. R. Museller, attorneys for defendant in error.

Opinion of the court by BURWELL, *J.*:

Case No. 1042 is an action commenced by I. T. Pryor and others against G. T. Bryan, county treasurer of Noble county, and others to enjoin the collection of certain taxes levied against the property of the plaintiffs for the year 1899, which property during that year was located on the Ponca and Otoe Indian reservations. Case No. 1046, The Atchison, Topeka & Santa Fe Railroad Company *vs.* G. T. Bryan, county treasurer and others, is for the same purpose; and as the law questions are the same in each case we will consider them together.

By article 6 of chapter 43 of the Session Laws of 1895, it is provided:—

"That section 13, article 2, chapter 70 of the Oklahoma Statutes relating to revenue, be and the same is hereby amended so as to read as follows: Section 13. That when any cattle are kept or grazed, or any other personal property is situated in any unorganized country, district or reservation of this Territory, then such property shall be subject to taxation in the organized county to which said country, district or reservation is attached for judicial purposes, and the board of county commissioners of the organized county or
70 counties to which such unorganized country, district or reservation is attached, shall appoint a special assessor each year, whose duty it shall be to assess such property thus situated or kept; such special assessor shall have all the powers and be required to perform all the duties of a township assessor, and shall give a similar bond and take the same oath as required of such township assessor, and receive the same fees as a township assessor, and the officer whose duty it shall be to collect the taxes in the organized county to which such country, district or reservation is attached shall collect the taxes and is vested with all the powers which he

may exercise in the organized county, and his official bond shall cover such taxes, etc."

The right to tax property in these reservations, when located within the boundary lines of the territory, is no longer an open question:—Gay *vs.* Thomas, 169 U. S., 264. But in 1899 the territorial legislature enacted the following statute, which will be found on page 216 of the Session Laws of 1899:—

"That from and after the passage and approval of this act, no taxes shall be assessed, levied or collected in any unorganized country, district or reservation which shall be or which may hereafter be attached to any county for judicial purposes, except taxes for the territorial and court funds. All acts and parts of acts in conflict herewith are hereby repealed."

The question now presented is, Has the territorial legislature the power to tax the property in these reservations for territorial and court funds and not for other county purposes? The plaintiffs in error insist that the Ponca and Otoe Indian reservations although attached to Noble county for taxing purposes, form a separate taxing district, and therefore the rule of uniformity throughout the taxing district does not apply. Without determining at this time as to whether under our organic law the legislature must adopt a uniform rule for taxing all property within the taxing district, we will consider briefly the effect of attaching these reservations to Noble county for taxing purposes. When the law of 1895 was first enacted we were under the system of township assessors; therefore the legislature provided that the county commissioners of the county to which any Indian reservation was attached for taxing purposes should appoint a special assessor each year, whose duty it should be to assess the property in such reservation, and that such special assessor should have all of the powers and should be required to perform all of the duties of a township assessor, and that he should give a similar bond and take the same oath as required of such township assessors, and receive the same fees. And by this same section it was provided that the officer whose duty it was to collect the taxes in the organized county to which such country, district or reservation was so attached, should collect such taxes, and was vested with all the powers which he might exercise in the organized county, and his official bond by the act was made to cover all such taxes which might come into his possession. From the provisions of the act of 1895, it will be seen that the legislature treated these reservations as it did the townships in the same county, and they were under the same rule; and while they were not, in fact, a part of Noble county, that is, the county lines were not extended around them, still they were attached to Noble county, and became a part of the same taxing district; and the legislature provided for the appointment of a special assessor each year for these reservations so that they might, as nearly as possible, be placed under the same system as the townships; and when the legislature in 1897, did away with township assessors, and provided one assessor for each county, the act repealed the other statute regarding special assessors for these reservations, and the county assessors in the counties to which

the different reservations were attached for taxing purposes were thereby empowered to assess all of the property in their respective counties, and this power was not necessarily limited to the territory within the county lines, for the law which directs the county assessor to assess the property in his county, means also that he shall assess the property in the Indian reservation attached to his county for taxing purposes; and while such reservations may, in fact, be clear outside of the lines of the county, it is by law placed under the same jurisdiction, and subject to the same rules. Once a reservation is attached to a county for taxing purposes, it thereby becomes a part of the county taxing district to which it is attached.—Gay *vs.* Thomas, 169 U. S., 277, and Russell *vs.* Green, (Okla.) not officially reported, 62 Pac., 817. It therefore necessarily follows that, if the law in question is to be upheld, it must be upon some theory other than that the Ponca and Otoe Indian reservations form a separate taxing district.

This brings us to the consideration of the power of the legislature to exempt the property in these reservations from certain taxes which are imposed upon the property within the limits of the organized county to which they are attached for taxing purposes.

71 The power of taxation is a legislative power, and the right to select certain classes or species of property for taxation, and the right to exempt from taxation other classes of property is unrestricted except by constitutional inhibitions. Therefore, while many cases have been cited on behalf of both appellants and appellee- in these cases, the great majority of them are of little assistance to us as they are interpretations of constitutions which very materially differ from our organic act. We will, however, notice a few of these authorities before commenting upon the limitations placed upon our territorial legislature regarding taxation; but before doing this we will here suggest that, unless prohibited by organic law, the legislative branch of the State has the absolute power to say what property shall be taxed, for what purposes it shall be taxed, and what persons or property shall be exempted from taxation; provided however, that it affords all persons and property equal protection of the laws; and the legislative branch of the Government is the sole judge of the wisdom of such matters.—McCullough *vs.* Maryland, 4 Wheat., 415; Bank *vs.* Billings, 4 Peters, 514; State *vs.* Lancaster County, 4 Neb., 540; and in Cooley on Taxation, page 144, it is said:—

"It remains to see what is the rule regarding exemptions where none is prescribed by the State constitution. The exemptions commonly made by express statute are based upon reasons so forcible that they have seldom been contested. We refer now to the exemptions of tools of trade; of the limited personal property of very poor persons; the property of corporations or associations, devoted exclusively to the work of public charity, or in other directions where what they accomplish operates in the relief of public burdens and the like. Exemptions of the property of religious societies, and of persons or corporations engaged in instruction, have not passed unchallenged on the score of right and policy; but the power to make

them is unquestioned. And upon the general subject of exemptions, the following rules are deduced from the authorities:

1. The general right to make exemptions is involved in the right to apportion taxes, and must be understood to exist wherever it is not forbidden. The right is supposed to be exercised on reasons of State policy, and presumptively such exemptions contribute to the general public benefit.

2. Exemptions thus granted on considerations of public policy, may be recalled when the legislative view of public policy shall have changed. To the individuals, corporations or associations benefited by them, they are to be regarded as favors or privileges merely, to continue during the pleasure of the sovereignty, and there can be no breach of faith—certainly no want of power—in terminating them at any time."

The first case we will notice is that of Township of Pine Grove *vs.* Talcott, 19 Wall. (U. S.) 666. In this case Mr. Justice Swayne, speaking for the court, said:—

"The eleventh clause of the same article (speaking of sec. 11, of art. 14 of the constitution of the State of Michigan) declares that the legislature shall provide a uniform rule of taxation, except as to property paying specific taxes, and that taxes shall be levied upon such property as shall be prescribed by law. The object of this provision was to prevent unjust discriminations. It prevents property from being classified and taxed as classed by different rules. All kinds of property must be taxed uniformly, or be entirely exempt. The uniformity must be coextensive with the territory to which the tax applies. If a State tax, it must be uniform all over the State. If a county or city tax, it must be uniform throughout such county or city."

It will be seen that by the express terms of the constitution of the State of Michigan, uniformity was required.

The next case is Hutchinson *vs.* Ozark Land Company, 38 Am. State Rep., 258. Here the legislature of Arkansas divided a county into two judicial districts, and levied a different rate on the assessed valuation of each district; and the court said:—

"It is not within the power of the legislature to divide the county into taxing districts, and thereby to authorize the levy of a greater tax in one part of the county than in another, for a purpose which is not local, but is purely a county purpose, if there is a provision in the State constitution exacting uniformity of taxation."

This decision, like the one just above cited, is based upon a constitutional provision requiring uniformity of taxation.

72 In Tennessee the legislature created a levee district, and provided in the act that all of the lands in the district should be taxed for levee purposes, except certain designated lands which were exempted from such tax. The State constitution provided:—

"All property, real, personal or mixed, shall be taxed, but the legislature may except such as may be held by the State, by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational, and shall except

one thousand dollars' worth of personal property in the hands of each tax-payer, and the direct product of the soil in the hands of the producer or his immediate vendee. All property shall be taxed according to its value, that value to be ascertained in such manner as the legislature shall direct, so that the taxes shall be equal and uniform throughout the State. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of the same value."

"The General Assembly shall have power to authorize the several counties and incorporated towns in this State, to impose taxes for county and corporation purposes respectively, in such manner as shall be prescribed by law; and all property shall be taxed according to its value, upon the principles established in regard to State taxation."

In commenting upon these sections of the constitution the court, in the case of Reelfoot Lake, Levee District, *vs.* Dawson, 36 S. W. Rep., 1043, said:—

"The language of both sections is plain and positive. Its meaning cannot be mistaken, nor its force evaded. Both sections are mandatory in at least two points that are urged against the present act. Section 28 (the 1st paragraph quoted) imperatively requires, (1) that all property, of whatever kind, except that mentioned for conditional and unconditional exemption, shall be taxed; and (2) that all such taxable property shall be taxed according to its value. Section 29 (the 2nd paragraph quoted), though not repeating the first sentence of section 28, makes the same imperative requirements; so that whether a given tax law fall under the one section or the other, or under both of them, those requirements are equally applicable and mandatory. In every instance the requirement that all property (except that mentioned for exemptions) shall be taxed, prohibits the legislature from making additional exemptions. Railway Company *vs.* Wilson Company, 89 Tenn., 608, 15 S. W., 446; City of Memphis *vs.* Memphis City Bank, 91 Tenn., 588, 19 S. W., 1045. And likewise the requirement that all such property shall be taxed according to its value prohibits the legislature from laying a tax on any property in specie or by the acre. Under the constitution of 1796 the lands were taxed by the hundred acres, but the constitution of 1834, like that of 1870, contained the provision that: 'All property shall be taxed according to its value.' This means that every property taxed shall be graduated by the value of the property on which it is laid.—Jenkins *vs.* Ewin, 8 Heisk, 478; Chattanooga *vs.* Nashville C. & St. R. Co., 7 Lea., 561; Railroad Company *vs.* Morow, 87 Tenn., 406, 11 S. W., 348."

The question of uniformity of taxation again arose in June of 1898, in the case of Jones *vs.* The City of Memphis, 47 S. W., 138. The legislature had annexed certain outlying territory to the city of Memphis and provided a different rate of taxation for it from that levied on the property in the original city limits for a period of ten years. The court said:

"This court is of opinion that sections 3 and 4 of chapter 6 are clearly unconstitutional and void, inasmuch as they exempt the an-

nexed territory from taxes for fire, light and police protection for ten years, and for the same time expressly prohibit the district from having the advantages of this protection. This court is of opinion that taxation must always be uniform and equal throughout the extent of the same jurisdiction; that State taxes must be equal and uniform throughout the State; that county taxes must be equal and uniform throughout the county; and that a city tax must be equal and uniform throughout the city, so far as revenues for current expenses or future wants are concerned; and that this principle is fully sustained and illustrated in the decisions of this court." Citing authorities.

Here for the second time the decision of the supreme court of that State is based clearly upon the constitution of that State which provides that taxes must be uniform and equal throughout the State.

In the case of Hale *vs.* City of Kenosha and others, 29 Wis. 599, the court said:—

"If property is taxable for any purpose, it must be held taxable for all purposes of general taxation, under the rule of uniformity prescribed by section 1, article 8 of the State constitution."

This section is as follows:—"The rule of taxation shall be uniform, and taxes shall be levied upon such property as the legislature shall prescribe."

It is true that the courts of Illinois, Ohio and several of the other States have laid down the rule that all property subject to taxation must be taxed by a uniform rule throughout the taxing districts; but an examination of all of these cases, so far as we have been able to investigate, shows that they are based upon the wording of the respective constitutions.

Let us now see what language has been used in our own organic act. Section 6 provides:—

"That the legislative power of the Territory shall extend to all rightful subjects of legislation, not inconsistent with the Constitution and laws of the United States, but no law shall be passed interfering with the primary disposal of the soil; no tax shall be imposed on the property of the United States, nor shall the lands or other property of non-residents be taxed higher than the lands or other property of residents, nor shall any law be passed impairing the right to private property, nor shall any unequal discrimination be made in taxing different kinds of property, but all property subject to the taxation shall be taxed in proportion to its value."

73 By this act the legislature is bound. It must observe and respect the limitations written therein; but this is all. The right of the territorial legislature to enact laws for the levying and collecting of taxes is granted in the organic act, which provides, "that the legislative power of the Territory shall extend to all rightful subjects of legislation, not inconsistent with the Constitution and laws of the United States," etc., and it is only when it violates some provision of the laws of Congress or the Constitution of the United States that its laws are void. The people of the different States in preparing their State constitutions, recognizing that justice demands that all classes of property subject to taxation should bear

their just proportion of the cost of government and that favoritism should not be shown any class or kind of property, have written, *uniformity* or words of like meaning into their organic law; and the courts following these provisions have declared over and over again that taxation must be uniform throughout the taxing districts and this doctrine has been declared so often, and its justice is so apparent, that even the bar have not stopped to consider the powers of the legislature in such matters when not bound by such constitutional restrictions. Section 6 of the organic act nowhere provides for uniformity of taxation. Its provisions are that: "No tax shall be imposed on the property of the United States, nor shall the lands or other property of non-residents be taxed higher than the lands or other property of residents, nor shall any law be passed impairing the right of private property, nor shall any unequal discrimination be made in taxing different kinds of property, but all property subject to taxation shall be taxed in proportion to its value," etc. This language is not synonymous with uniformity of taxation. It only provides that:—"There shall not be made any unequal discrimination in taxing different kinds of property." And we take it that the word "unequal," as used in section 6 of the organic act, is synonymous with the word "unfair." If this be the correct interpretation of this word, then may it be said that there can be no discrimination in taxing different kinds of property? The language that there shall be no "unequal" discrimination in taxing different kinds of property clearly indicates that the legislature may discriminate or make a difference in taxing different kinds of property, but that such discrimination shall be equal or fair. Unless we give this clause of section 6 this interpretation, the word "unequal" is a meaningless word. We therefore prefer to hold that Congress understood and meant just what it said. However, it may be contended that the question here is not the power to discriminate in taxing different kinds of property, but the power to discriminate in taxing property of the same kind, and in a sense, this is true. But if the legislature can discriminate in taxing different kinds of property, why may it not fairly discriminate in taxing property of the same kind, provided that it is differently situated and unequally afforded the advantages of government. Property of the same kind in the same condition, and used for the same purpose, must be taxed by a uniform rule; otherwise each citizen would not be afforded equal protection of the laws. But even this rule does not prevent the legislature from making exemptions as to certain kinds or classes of property.

It has been held in Washington in the case of Columbia & P. S. R. R. Company *vs.* Shelberg, 34 Pac., 163, that where the legislature enacted a gross-earnings law as to all railroads, and exempted them from all other taxes, such law did not violate a provision in the organic act which was to the effect that: "All taxes shall be equal and uniform, and no distinction shall be made in the assessments between different kinds of property, but the assessments shall be according to the value of the property." And also that the law entitled the railroads to have exemption from taxation property in the

State, which was in no way used in operating such road. This case was much stronger for the State than the one now under consideration, for there was no difference in any way between the property of the railroad company, which was not used in operating its road, and the property of other citizens. And while we do not approve of the conclusion reached by that court under the facts of that particular case, we cite it to show the extent to which the courts have gone under restrictions more sweeping than those in the organic act.

In 1892 a similar case was presented to the supreme court of North Dakota, Northern Pac. R'y Co. *vs.* Barnes, 51 N. W. Rep., 386. This case involved the legality of a law which compelled all railroads to pay a certain per cent. of their gross earnings, and exempted them from all other taxation. The company owned thousands of acres of land in that jurisdiction, which was in no way used in operating the road. The court held that the law, notwithstanding their
74 organic act, the provisions of which are identical with our own, exempted all lands of the railroads from taxation, even though they were in no way used in operating such road.

The Dakota court in passing upon the question, in our judgment, failed to recognize the fundamental doctrine that property similarly situated, used for the same purpose, and which is of the same kind, should be taxed the same. Therefore when the case of The Northern Pac. R. R. Co. *vs.* Walker, 47 Fed. Rep., 681, which involved the identical question presented in the case last cited, was considered by the circuit court of the United States for the district of North Dakota, Caldwell and Thomas, J. J., presiding, they held that the act, in so far as it exempted the lands of the company which were not used in operating the road, was in violation of the organic act of the Territory of North Dakota, and also in violation of the Constitution of the United States, using this language:

"The prohibition in the organic act against making, 'any discrimination in taxing different kinds of property' necessarily implies a prohibition against any discrimination in taxing the same kind of property. It establishes the just and reasonable rule which has become fundamental in our American system of taxation, that the burdens of taxation shall fall equally upon all owners of the same kind of property. If the act in question is valid, then the wholesome and just provisions of the organic act, intended to secure equality in the burdens of taxation, and to prevent discrimination and oppression, are meaningless."

This language at first blush would perhaps seem to hold that the legislature has no power to discriminate in taxing property of the same or different kinds. This, however, is not correct. In considering this opinion, we should not forget the question presented to the court for its decision, nor should we take a portion of the opinion alone and separate it from the rest; but this language should be taken in connection with the language which precedes it, and which clearly enunciates the correct rule as we understand it, and which the learned justices had in mind when they used the language above quoted. They said:

"The franchises of railroad companies, and their earnings, and

railroad property as before defined, may well be classed by themselves for purposes of taxation, and taxed by a different method or rule from that applied to other property. This may be done because it is unlike other property. It is the difference in the character, condition, and use of this kind of property from other property that justifies the difference in classification and mode of taxation. Property of the same kind, in the same condition, and used for the same purpose, must be taxed by a uniform rule without regard to ownership. The legislature having selected land as a subject of taxation, all lands under the same conditions are subject to be taxed. The law for the taxing of lands must operate equally and uniformly upon all lands, the condition and use of which are similar. While property may be classified for the purposes of taxation, between the subjects of taxation in the same class, there must be equality. Property of the same kind, and in the same condition, and used for the same purpose, cannot be divided into different classes for purposes of taxation, and taxed by a different rule because it belongs to different owners. But this is precisely what the act under consideration seeks to do. It exempts the lands of the company from taxation simply and solely because they belong to the company, and taxes all other lands by a uniform rule according to their value. It was not competent for the legislature, either under the organic act or the fourteenth amendment of the Constitution of the United States, to classify the lands in the Territory, for purposes of taxation, into lands owned by the railroad companies and lands owned by all other persons, and declare that the former should not and the latter should be taxed."

This opinion acknowledges the rule that the legislature has the power to discriminate between property differently situated or in different conditions, or used for different purposes. However, we are not compelled to rely wholly upon general principles as recognized by the courts and text-writers, as there are cases which are squarely in point.

The constitution of Missouri provides that:—"All property subject to taxation in this State shall be taxed in proportion to its value." This is exactly the same language used in our organic act. At the time this constitution was in force in Missouri, the law provided that the salaries of the judges of the different courts should be paid out of the State treasury, and in addition to the salaries stated they were entitled to certain fees. The legislature, recognizing that the work of the judges in St. Louis county was much heavier than that of the other judges throughout the State, enacted the following statute:

"Be it enacted by the General Assembly of the State of Missouri:

"SEC. 1. That the county court of St. Louis county is hereby authorized and required, to pay out of the county treasury of St. Louis county, to the judge of the St. Louis circuit court, the judge of the St. Louis court of common pleas, and the judge of the St. Louis criminal court, each, such sum, in addition to the amount now allowed to such judge by law, as will make the total amount of

compensation received by said judge, not to exceed the sum of $3000.

"SEC. 2. The additional compensation herein provided for, shall be paid at the same stated periods, as the salary of the said judges respectively, are now paid by law."

When the judge of the court of common pleas of St. Louis county presented his claim for salary to the county court, it was disallowed on the ground that the law compelling St. Louis county to contribute to the salary of the judges in that county, when all of the other judges throughout the State were paid exclusively from the State treasury and from fees independent from the other counties, was void and unconstitutional under the provisions of the State constitution, which required that: "All property subject to taxation shall be taxed in proportion to its value." The court said:

75 "When we turn now to the consideration of the act in question, its injustice is apparent upon its own face. The citizens of a county who have been required to pay their proportion of all the expenses of administering the law throughout the whole State, are required in addition, to pay the largest part of the expense of administering the same law in their own county. The wrong done to the county is palpable, but with this admitted, the constitutionality still remains untouched.

"When the 19th section of the declaration of rights is invoked, to protect the county against this act, it is necessary to enquire into the meaning of the declaration, 'that all property, subject to taxation in this State, shall be taxed in proportion to its value.' The clause is evidently mandatory upon the General Assembly, when exercising the taxing power, and furnishes a rule which is not to be departed from. When property shall be subjected to taxation is left to their discretion, but when they have selected the subjects, the rule for assessing the tax is, in proportion to the value of the property. It is not necessary in this case to decide, whether a different rate of taxation can be imposed upon different descriptions of property, all being taxed by an *ad valorem* tax. The idea of equality in taxation, is certainly not the prominent idea conveyed by this clause; nor can we suppose that it was designed to be conveyed, when we consider that so many constitutions of other States previously adopted, contain clauses expressly enjoining equality in taxation, and when the insertion of a word or two in the clause would have expressed the idea clearly. It may be further observed, that if equality in taxation is required by this section, then the prohibition in the first section of the 10th article, that the lands of non-residents shall never be taxed higher than the lands of our citizens, is entirely superfluous * * * But it is not the wish of the court to avoid deciding the case upon principles that will settle the controversy, and it will therefore be assumed, that in order to meet this additional demand upon the county treasury, it will be necessary to increase the county tax. Does this fact establish a repugnancy between the act and the constitution? Does it disturb the rule that requires property to be taxed in proportion to its value * * * But, it is said, the General Assembly cannot pass an act by which a

burden that ought to be borne by the State treasury, shall be cast upon the county treasury, and thus the county taxation be increased. The question we are now considering is, whether an act that increases the county tax in any one county, is repugnant to the constitutional provision that requires all property to be taxed in proportion to its value. The question, whether the General Assembly has the constitutional power to pass an act that will have this effect does not in any degree depend upon the consideration or motives that produce the passage of the act. The objection to the law is, the effect on county taxation. Now the same effect would be produced by a law which required the county of St. Louis to expend an equal amount of money upon roads, public buildings, the pay of jurors, or other matters of county interest, which the General Assembly might judge to be properly a burden upon the county treasury, and such law would, upon the point now in discussion, be as liable to the objection of violating the constitution as the act now under consideration.

"All county expenses, for which a tax is to be levied, or of which the county court is authorized to make payment, are either expressly created or are authorized by law. The peculiar position and circumstances of any county may require in the judgment of the General Assembly, the expenditure of money for the accomplishment of an object of the highest interest to its inhabitants, and exclusively local in its character and benefits, but there may be no law authorizing the expenditure. It is not doubted that the General Assembly have the constitutional power to direct the authorities of the county to cause the work to be done and payment to be made out of the county treasury. * * * The General Assembly must be regarded as charged with the duty of promoting, by proper enactments, the interest of the whole and of each portion of the community, and authorized to impose the burden, arising from local works or services, upon the inhabitants of the locality benefited. When, in the exercise of their judgment, they determine that the benefit is so exclusively local as to require that the expense shall be borne by the treasury of a county, rather than by the State treasury, the clause of the constitution, requiring property to be taxed in proportion to its value is not violated. We cannot revise their judgment in such case, under this clause of the constitution and declare their acts inoperative. In relation, then, to the act now in question, it is the opinion of the court, that it is not repugnant to the 19th section of the declaration of rights."

These principles, as well as the power of the legislature to exempt, in whole or in part, property from taxation, are recognized by Mr. Cooley in his work on taxation (page 137) where he says: "The taxing which is a part of the legislative power of the State, is supreme, except where limitations are imposed." And even in States where there are constitutional provisions to the effect that taxation shall be uniform, it has been universally held that such provisions do not prohibit the legislature from making exemptions. It is only when the constitution, in express terms, prohibits exemptions, that none can be made. Of course in this territory exemp-

tions must be made by general and not special laws. But we think it cannot be urged against the law in controversy that it is a special law, for it affects all property located in Indian reservations in the territory which are attached to organized counties for taxing purposes. It has been held that the legislature has the power to exempt from taxation tools of trade, and books and furniture used in the professions, and even firemen and others have been exempted from the payment of poll-tax; nor has the legislature stopped at these, but in several States the homestead and other property of the family, not exceeding a stated value, are exempt, and these exemptions have been upheld by the courts. If these exemptions are not void, we can see no good reason why our legislature may not exempt the property in the Indian reservations, except for territorial and court funds. It is well known that all persons living on these reservations do not enjoy the advantages of those living in the organized counties; and this being true, the language of Judge Brewer in the case of Francis *vs.* A. T. & S. F. R. R. Co., 19 Kans., 309, in speaking of taxation in the unorganized counties of the State of Kansas, is applicable:—

76 "May not the legislature prescribe the conditions upon which State protection will be afforded to property in that territory? And what section of the Constitution limits the extent and character of such conditions? Briefly, it may be stated, that the unorganized counties are necessarily a part of the State taxing district, or they may be excluded by legislative action; if the former, then, if the claim of the counsel is correct, that a failure to provide for taxing all the property in the taxing district is fatal to the tax, there has hitherto been no valid State tax; if the latter, then the property in those counties is outside of the taxing district, yet subject to taxation; and where is the constitutional restriction on the power of the legislature?

"It is doubtless true, that results do not change rules, and that consequences may not be invoked to overthrow established principles, and that courts may not disregard plain constitutional requirements to save from the injurious effects of illegal legislative action; but surely, the fact that during these sixteen years of State taxation, the validity of no State tax has ever been challenged on the ground that the machinery for assessment and taxation plainly leaves unreached for taxation a portion of the property within the State, the taxing district, is evidence of no little value, that, by the common judgment of all, the constitutional provision above quoted does not require such construction. But if it be not unconstitutional to relieve all property in the unorganized counties from State taxation, is it any more unconstitutional to relieve only a part of such property? Does the law become more unconstitutional the nearer it approaches to a full compliance with the strict letter of the Constitution?"

And so here, cannot the territorial legislature prescribe the conditions upon which the persons living upon the Indian reservations may enjoy the benefits of county organization? We think it may; and there is nothing in the organic act which prevents the law-

making power from subjecting property to taxation for certain purposes, and exempting it from taxation for other funds. It would be a strained construction of the organic act to say that property may be absolutely exempted by the legislature, but that it cannot make a partial exemption of it. All the organic act requires is that the legislature shall cause all property subject to taxation to be taxed in proportion to its value as to the funds or purposes for which the legislature may designate, keeping in mind, however, the fundamental principle that all property of the same kind and in the same condition, used for the same purposes, and afforded equal protection of the law, must be subjected to the same taxation. The powers of the legislature extend to all rightful subjects of legislation, not in conflict with the laws of Congress or the Constitution of the United States. The law in controversy, as heretofore observed, in no way conflicts with either, and its enactment was clearly within the legislative power.

In the case of Carroll *vs.* Gerlach, as treasurer, *et al.*, decided at the present term of court, it was held that a court of equity will not restrain the collection of a tax until the party has exhausted his statutory remedy before the board of county commissioners and given that body an opportunity to correct the error if any has been made. But that rule does not apply where the assessment or levy is absolutely void. Therefore the rules enunciated in this case in no way conflict with the case last decided.

Therefore the judgment of the trial court is reversed, and each of the cases considered herein is hereby remanded to the lower court, with instructions to enter judgment perpetually enjoining the collection of all taxes in controversy herein, except the taxes for territorial and court funds, upon payment by the respective appellants of the whole amount of said taxes and penalties, if any, accrued prior to the bringing of the suits herein, into court, or the payment of such taxes to the treasurer of Noble county, such payment to be evidenced to the court by the treasurer's receipts therefor. The costs of each of these cases to be taxed to the county of Noble.

All the justices concurring except Hainer, J., who presided in the trial of the cause below, not sitting.

77 And afterward, to wit: August 12, 1901, a petition for rehearing was filed in said cause, which said petition for rehearing, together with endorsement thereon, reads in words and figures as follows, to wit:

78 By Jessie Pardoe, Deputy.

In the Supreme Court of the Territory of Oklahoma.

ISAAC T. PRIOR ET AL., Plaintiffs in Error,
vs.
GEORGE A. FOSTER ET AL., Defendants in Error. } No. 1042.

Petition for Rehearing.

The appellees in the above-entitled cause respectfully pray the court for a rehearing therein, and for cause thereof show that questions of law, decisive of the case, were duly submitted by counsel but were overlooked by the court, to wit:

I.

The act of 1899 exempts from taxation for all but court and territorial funds property only—

Filed Aug. 12, 1901.

BENJ. F. HEGLER,
Clerk Supreme Court,
By JESSIE PARDOE, *Deputy.*

79 in those organized reservations "which shall be or may hereafter be attached to any county for judicial purposes."

The language of the statute was prospective—future—could not refer to or include the Otoe or Ponca or Osage reservations, as they had long before been attached to Noble and Pawnee counties.

As the language literally taken did not include those reservations no construction was allowable to include them.

Chicago R'y v. Gaffey, 120 U. S. 575.

Exemptions from taxation are not to be extended beyond the exact and express requirements of the language used, construed *strictissimi* juris against the exemption.

Vicksburg R'y v. Dennis, 116 U. S. 668.
Yazoo R'y v. Thomas, 132 U. S. 174.
Sutherland Stat. Const., sec. 364.

If it is necessary to construe the language, the exemption does not exist for every construction and every doubt must be resolved against the exemption.

Ohio Life Co. v. De Bolt, 16 How. 435–'6.
Chicago R'y Co. v. Gaffey, 120 U. S. 575.

80 Every presumption is against the exemption and proof of the intent to exempt must be clear beyond a reasonable doubt.

25 Encl. Law, page- 158–'59.

Under this rule the language of the act of 1899 does not include reservatons which then were, and long had been, attached to counties.

This distinction was not noticed in the opinion handed down.

II.

In the definition of the word "unequal" in section 6 of the organic act, the opinion omits to notice, and does not follow the history of the Constitution and the acts of Congress upon the subject of equal and uniform taxation where those words have been constantly used as of the same meaning; and local or special tax laws are prohibited to wit:

"All duties, imposts and excises shall be uniform throughout the United States."

Artice 1, section 8. That is throughout the United States they shall be the same.

Miller on Constitution, p. 239.

"All persons within the jurisdiction of the United States shall have the same right in every State and Territory, * * * and to the full and equal benefit of all laws * * * and shall be subject to the punishment, pains, penalties, taxes, licenses
81 and exactions of every kind and to no other."

Sec. 1977, *U. S. R. S.* 1878.

"No tax or charge shall be imposed or enforced by any State upon any person immigrating thereto from a foreign country which is not *equally* imposed and enforced upon every person immigrating to such State from any other foreign country."

Sec. 2164, *U. S. R. S.* 1878.

(As to Washington Territory.)

"* * * And all taxes shall be *equal* and uniform."

Sec. 1924, *U. S. R. S.* 1878.

"* * * The legislative assemblies of Colorado, Dakota and Wyoming shall not pass any law impairing the rights of private property, nor make any discrimation in taxing different kinds of property; but all property subject to taxation shall be taxed *in proportion* to its value."

Sec. 1925, *U. S. R. S.* 1878.

"An act to prohibit the passage of local or special laws in the Territories of the United States. * * *

"*Be it* enacted, etc., That the legislatures of the Territories of the United States now or hereafter to be organized shall not pass
82 local or special laws in any of the following enumerated cases, that is to say: * * *

"For the assessment and collection of taxes for territorial, county, township or road purposes."

Act July 30, 1886.

24 *Stat. L.* 170.

It will hardly be claimed that the spirit of these statutes is not the same as the spirit of the State constitutions quoted in the opinion.

The act of 1899 is surely not uniform throughout the Territory but is local or special legislation within the meaning of the act of 1886. It provides that property in certain localities shall be taxed differently from the like property in other localities in the same taxing district.

It provides that no matter what conditions exist, property in the localities favored shall not be taxed except for territorial and court funds.

The court must recognize the fact that this omits any contribution for the poor and insane fund, salary fund, contingent fund or supply fund.

Each of these funds is essential to the support of county government; a farmer or stock-raiser in the reservation gets as much benefit from these as any farmer or stock-raiser in the county. The poor and insane from the reservatton are cared for by the county
83 until sent to Norman. The reservation property should contribute to support these funds and the act of 1899, by wholly exempting it, favors the reservation to that extent.

III.

The meaning of "unequal" as defined in Webster's Dictionary includes both the meaning given in the opinion and the meaning contended for by us. Not antagonistic, but synonymous.

IV.

The rule suggested in the opinion under the definition "unfair" would justify the legislation in exempting other localities from the general taxation of their districts, or in exempting classes of persons in the district from the general taxation for their district; *e. g.* exempt from school tax, the property of all persons who had no children attending school, which is well denied by all the authorities.

V.

The court wholly overlooks the point that the act of 1886 (24 *Stat. L.* 170) prohibits special or local laws for the assessment or collection of taxes for territorial, county, township or road purposes.
84 The act of 1899 is surely special and local as to the assessment and collection of taxes for county purposes; and is therefore invalid.

For these reasons we respectfully pray for a rehearing in this case and that the decision of the court be modified and the judgment of the district court be affirmed.

HORACE SPEED,
Attorney for Appellees.

85 And afterward, to wit: at the said June, 1901, term of said court, on the 6th day of September, 1901, the following further proceeding was had in said cause, to wit:

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
GEORGE A. FOSTER, Sheriff, *et al.*, Defendants in Error. } #1042.

And now this cause comes on for decision by the court upon the petition for rehearing filed therein; and the court having duly considered said petition, and being fully advised in the premises, finds that the same should be denied at the cost of defendants in error.

It is therefore ordered and adjudged by the court, that the petition for rehearing in this cause be and the same is now hereby denied at the cost of defendants in error.

86 And afterward, to wit: September 21, 1901, of said June term, there was filed in said court a petition for an order of appeal to the Supreme Court of the United States, together with two affidavits showing the amount in controversy herein, which said petition for appeal and affidavits read in words and figures, as follows, to wit:

87 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
G. T. BRYAN, County Treasurer of Noble County, and George A. Foster, Sheriff of Noble County, Defendants in Error. } No. 1042. Petition for Appeal.

The above-named defendants in error, conceiving themselves aggrieved by the several judgments and decrees entered in this case to wit:

The judgment and decree entered herein on the 6th day of July, 1901, reversing the judgment of the district court of Noble county in the premises; and also the judgment and decree rendered herein on the 6th day of September, 1901, overruling and denying the application and petition of the defendants in error for a rehearing herein, do hereby appeal from said judgments and decrees, and each and both of the same to the Supreme Court of the United States, for the reasons specified in the assignment of errors, which is filed herewith, and defendants in error allege that the amount in controversy in this action exceeds the sum of five thousand dollars ($5,000.00) and refer to the affidavits filed herewith as evidence thereof; and they pray that this, their appeal may be allowed, and that the transcript of the record, pleadings, proceedings, and papers upon which said judgments and decrees were made, duly authenticated, may be sent to the Supreme Court of the United States, and that the court may fix the bond of said appellants to be given within a reasonable time, and enter all necessary orders herein allowing the foregoing appeal.

HORACE SPEED,
JOHN C. HUGHES, AND
HENRY S. JOHNSTON,
Attorneys for Defendants in Error and Appellants Herein.

88 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
G. T. BRYAN, County Treasurer of Noble County, and George A. Foster, Sheriff of Noble County, Defendants in Error.

No. 1042. Affidavit of Amount in Controversy.

TERRITORY OF OKLAHOMA, *Supreme Court,* } *ss:*

John C. Hughes, being of lawful age and having been first duly sworn, upon his oath deposes and says, that he is one of the attorneys for the defendants in error and appellants in the above-entitled cause, and knows the nature of said controversy; that he has read the pleadings herein, also the judgments and decrees rendered herein; that he knows and is familiar with the taxes, assessments, levies and matters in controversy in this suit and the values and amount thereof; that the taxes, the collection of which *were* enjoined by the judgment and decision of said supreme court herein, amounted to more than five thousand dollars ($5,000), exclusive of penalties, interest and cost, at the date of said judgments and decrees, and that no part of the same has been paid.

JOHN C. HUGHES.

Subscribed and sworn to before me this 21st day of September, 1901.

W. M. ROBBINS,
Notary Public.

My commission expires March 24th, 1905.

[SEAL.]

Endorsed on back as follows, to wit: Filed Sept. 21, 1901. Benj. F. Hegler, clerk supreme court. By Jessie Pardoe, deputy.

89 TERRITORY OF OKLAHOMA, *Supreme Court,* } *ss:*

Henry S. Johnston of lawful age being first duly sworn deposes and says that he is the county attorney of Noble county, and is one of the attorneys for appellant herein; that he knows and is familiar with the taxes, assessments levies and matters in controversy in this suit and the values and amounts thereof; that they exceed the sum of five thousand dollars ($5000.00) exclusive of penalties, interests and costs at the date of aforesaid judgments and decrees and that no part of the same has been paid.

HENRY S. JOHNSTON.

Subscribed and sworn to before me this 21st day of September, 1901.

W. M. ROBBINS,
Notary Public.

My commission expires March 24th, 1905.

[SEAL.]

Endorsed on back as follows, to wit: Filed Sept. 21, 1901. Benj. F. Hegler, clerk supreme court. By Jessie Pardoe, deputy. No. 1042—In supreme court of Territory of Oklahoma—I. T. Pryor, *et al.*, plaintiffs in error,—*vs.*—G. T. Bryan, treasurer, etc., *et al.*,—defendant- in error—Petition for appeal and affidavits—Filed Sept. 21, 1901. Benj. F. Hegler, clerk supreme court—by Jessie Pardoe, deputy.

90 And afterward to wit: on the same day, September 21, 1901, an order was made granting said appeal, which order reads in words and figures as follows, to wit:

91 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
G. T. BRYAN, County Treasurer of Noble County, and George A. Foster, Sheriff of Noble County, Defendants in Error.
} No. 1042. Order Granting Appeal.

Now on this 21st day of September, 1901, is presented the petition for an appeal herein, and it appearing to the court that there is more than five thousand dollars involved in the appeal prayed for herein, exclusive of penalties, interests and costs and that the defendants in error are entitled to an appeal to the Supreme Court of the United States, as per the prayer of their petition;

It is therefore by the court ordered that the petition of the defendants in error for an appeal to the Supreme Court of the United States be allowed, on giving a bond to the approval of the court or judge, in the sum of one thousand dollars.

JNO. H. BURFORD,
Chief Justice of the Supreme Court.

Attest: BENJ. F. HEGLER,
Clerk Supreme Court.

[SEAL.]

Endorsed on back as follows, to wit: No. 1042—In the supreme court of the Territory of Oklahoma—I. T. Pryor, *et al.*, plaintiffs in error—*vs.* George A. Foster, sheriff and G. T. Bryan, treasurer of Noble county—defendants in error—Order allowing appeal—Filed Sept. 21, 1901. Benj. F. Hegler, clerk supreme court.

92 And at the same time to wit: September 21, 1901, there was filed in said supreme court, assignment of errors on appeal, which reads in words and figures as follows, to wit:

93 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR ET AL., Plaintiffs in Error,
vs.
G. T. BRYAN, County Treasurer of Noble County, and George A. Foster, Sheriff of Noble County, Defendants in Error. } No. 1042.

Assignment of Errors on Appeal.

Now on this 6th day of September, 1901, come the defendants in error, G. T. Bryan, county treasurer of Noble county and George A. Foster, sheriff of Noble county, by Horace Speed, Henry S. Johnston and John C. Hughes, their attorneys, and say that the decree and judgment entered in said cause on the 6th day of July, 1901, reversing the judgment of the district court of Noble county, and the judgment and decree entered in said cause on the 6th day of September, 1901, denying and refusing the petition of defendants in error for a rehearing herein, are each and both, erroneous and against the justice and rights of the defendants in error and that in the record and proceedings aforesaid, there is manifest error prejudicial to the justice and rights of the defendants in error in this to wit:

First. That said supreme court erred in reversing the judgment of the district court of Noble county, Oklahoma Territory, herein.

Second. That said supreme court erred in denying the petition of defendants in error for a rehearing herein.

Third. That said supreme court erred in holding that the petition of plaintiffs in error in the district court of Noble county stated facts sufficient to constitute a cause of action.

Fourth. That said supreme court erred in not affirming the said judgment of the district court of Noble county dissolving the temporary injunction therein granted plaintiffs in said action in said district court.

Fifth. That said supreme court erred in adjudging illegal, and in perpetually enjoining the defendants in error and appellants herein from levying or attempting to levy or collect the following tax levies for county purposes:

94

For salary fund	6 mills
For court fund	3 mills
For poor and insane fund	1 mill
For road and bridge fund	2 mills
For contingent fund	1 mill
For supply fund	2 mills
For county school fund	2 mills
For sinking fund	4 mills

Sixth. That said supreme court by its said judgments and decree should have adjudged and decreed each and all of said tax levies legal, and that defendants in error should rightfully proceed to collect the same.

Seventh. That said supreme court erred in holding that the territorial legislature of Oklahoma Territory had the power under the Constitution of the United States and under section six of the organic act of this Territory to exempt property in the Indian reservations attached for judicial and taxing purposes to counties in this Territory, from taxes levied for county purposes as aforesaid, other than for territorial court funds.

Eighth. That said supreme court erred in holding that article 2, chapter 28, Laws of Oklahoma for 1899, approved March 10th, 1899, which provides: "That from and after the passage and approval of this act no taxes shall be assessed, levied or collected in any unorganized country, district or reservation which shall be or which may hereafter be attached to any county for judicial purposes, except taxes for the territorial and court funds. All acts and parts of acts in conflict herewith are hereby repealed," is not void for conflict with the Constitution of the United States and with section 6 of the organic act of the Territory of Oklahoma.

Ninth. That the supreme court erred in holding that the act of the territorial legislature approved March 10th, 1899, to wit: article 2 of chapter 28, of the Laws of Oklahoma Territory, 1899, exempting property in the Ponca, Otoe and Missouri reservations for the reason that those reservations had been attached for judicial purposes to Noble county, long before the passage of the act, and under that attachment continually had continued until now and were not attached after the passage of the act.

95 Tenth. The supreme court erred in holding that the said act of the Oklahoma legislature was no special legislation within the meaning of the act of Congress of July 30th, 1886.

Eleventh. The supreme court erred in reversing the decision of the district court which had sustained the demurrer to the petition upon the ground that the petition did not state facts sufficient to constitute a cause of action; and said supreme court erred in holding that the petition did state facts sufficient to constitute a cause of action.

Twelfth. The supreme court erred in holding that the authority to tax conferred by the organic act of the Territory, and by the act of Congress of July 30, 1886, was abrogated and taken away in part by the act of the territorial legislature of March 10th, 1899.

HORACE SPEED,
JOHN C. HUGHES,
HENRY S. JOHNSTON,
Attorneys for Defendants in Error.

Endorsed on the back as follows, to wit: No. 1042—In supreme court of the Territory of Oklahoma—I. T. Pryor, *et al.*, plaintiffs in error, *vs.* George A. Foster, sheriff and G. T. Bryan, treasurer, defendants in error.—Assignment of errors—Filed Sept. 21, 1901—Benj. F. Hegler, clerk supreme court—By Jessie Pardoe, deputy.

96 And thereafter to wit: on the 1st day of October, 1901, said plaintiffs in error filed their appeal bond herein, which reads in words and figures as follows, to wit:

97 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR; I. T. PRYOR & Co., a Partnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. E. Keeran; Stafford Land & Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite and W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, Partners Doing Business under the Firm Name and Style of Weatherspoon & Son; P. S. Weatherspoon and Frank Weatherspoon, Doing Business under the Firm Name and Style of P. S. & F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, Partners Doing Business under the Firm Name and Style of Weatherspoon & Bomar, 101 Live Stock Company, a Corporation, Plaintiffs in Error,

vs.

GEORGE A. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, as Treasurer of Noble County, Oklahoma Territory, Defendants in Error.

Undertaking on Appeal.

Know all men by these presents that we, George A. Foster, sheriff of Noble county, Oklahoma Territory, and G. T. Bryan, as treasurer of Noble county, Oklahoma Territory, principals, and Edward F. Tebbe, Fred G. Moore and Charles E. Dennis, as sureties, are held and firmly bound unto I. T. Pryor; I. T. Pryor & Co., a partnership composed of I. T. Pryor, J. H. Morris and Howard Ross; C. A. Keeran; Stafford Land & Cattle Co., a foreign corporation doing business in the Territory of Oklahoma, under the laws thereof; M. L. Hite and W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, partners doing business under the firm name and style of Weatherspoon & Son; P. S. Weatherspoon and Frank Weatherspoon, doing business under the firm name and style of P. S. & F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, partners doing business under the firm name and style of Weatherspoon & Bomar, 101 Live Stock Company, a corporation, plaintiffs in error, in the full and just sum of one thousand ($1000.00) dollars, to be paid to the said I. T. Pryor; I. T. Pryor & Co., a partnership composed of I. T. Pryor, J. H. Morris and Howard Ross; C. A. Keeran, Stafford Land & Cattle Co., a foreign corporation doing business in the Territory of Oklahoma,
98 under the laws thereof; M. L. Hite; and W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, partners, doing business under the firm name and style of Weatherspoon and Son; P. S. Weatherspoon and Frank Weatherspoon doing business under the firm name and style of P. S. & F. Weatherspoon;

P. S. Weatherspoon and Ed. T. Bomar, partners doing business under the firm name and style of Weatherspoon and Bomar, 101 Live Stock Company a corporation, their certain attorneys, successors, executors, administrators and assigns; to which payment, well and truly to be made, we bind ourselves, our heirs, executors and administrators jointly and severally by these presents.

Sealed with our seal and dated this 26th day of September in the year of our Lord one thousand nine hundred and one.

Whereas lately, at a session of the supreme court of the Territory of Oklahoma in a suit depending in said court between I. T. Pryor, *et al.*, plaintiffs in error, and George A. Foster, sheriff of Noble county, *et al.*, defendants in error, being cause No. 1042 in said supreme court, a final judgment and decree was rendered against the said defendant in error; and the said defendants in error have prosecuted and been allowed an appeal to the Supreme Court of the United States to reverse the judgment and decree rendered in the above-entitled action by the supreme court of the Territory of Oklahoma, on July 6th, 1901, and on September 6th, 1901, and a citation directed to said plaintiffs in error and each of them, citing and admonishing them and each if them to be and appear in the Supreme Court of the United States at Washington, D. C.;

Now, the condition of the above obligation is such that if the said George A. Foster, sheriff of Noble county, Oklahoma Territory, and G. T. Bryan, as treasurer of Noble county, Oklahoma Territory, said defendants in error and appellant herein shall prosecute said appeal to effect and answer all costs and damages if they fail to make good their plea then the above obligation to be void; otherwise to remain in full force and virtue.

(Signed) GEO. A. FOSTER, [SEAL.]
Sheriff of Noble County, Oklahoma Territory.
(Signed) G. T. BRYAN, [SEAL.]
Treasurer of Noble County, Oklahoma Territory.
EDWARD F. TEBBE. [SEAL.]
FRED G. MOORE. [SEAL.]
CHARLES E. DENNIS. [SEAL.]

Sealed and delivered in the presence of

LAWRENCE L. COWLEY.
BERTHA GEORGE.

99 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR; I. T. PRYOR & Co., a Partnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. A. Keeran; Stafford Land & Cattle Company, a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite and W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, Partners Doing Business under the Firm Name and Style of Weatherspoon & Son; P. S. Weatherspoon and Frank Weatherspoon, Doing Business under the Firm Name and Style of P. S. & F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, Partners Doing Business under the Firm Name and Style of Weatherspoon & Bomar, 101 Live Stock Company, a Corporation, Plaintiffs in Error,

vs.

GEORGE A. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, as Treasurer of Noble County, Oklahoma Territory, Defendants in Error.

} No. 1042.

Justification Bond.

We, Edward F. Tebbe, Fred G. Moore and Charles E. Dennis, each being first duly sworn according to law on our oath do depose and say that we are residents of the county of Noble in the Territory of Oklahoma; that we are each of lawful age and citizens of the United States; that we are each the same party who signed the above and foregoing undertaking on appeal as one of the sureties thereon; that we have each read said bond and know the contents thereof; that we further say that we are each worth the sum of one thousand dollars ($1,000.00) over and above all our debts, liabilities and legal exemptions.

EDWARD F. TEBBE.
FRED G. MOORE.
CHARLES E. DENNIS.

Subscribed and sworn to before me this 26th day of September, A. D. 1901.

W. M. ROBBINS,
Notary Public.

My commission expires March 24, 1905.

[SEAL.]

Endorsed on back as follows, to wit: No. 1042—In the supreme court of the Territory of Oklahoma—I. T. Pryor, *et al.*, plaintiffs in error, *v.* George A. Foster, sheriff, etc., *et al.*, defendants in error—Undertaking on appeal—Approved, Sept. 28, 1901, Jno. H. Burford, chief justice.—Filed Oct. 1, 1901. Benj. F. Hegler, clerk supreme court.

100 And on the 1st day of October, 1901, there was filed with the clerk of said court in said cause, a copy of the citation therein, which said copy is in words and figures as follows, to wit:

101 In the Supreme Court of the Territory of Oklahoma.

I. T. PRYOR; I. T. PRYOR & Co., a Partnership Composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. A. Keeran; Stafford Land and Cattle Co., a Foreign Corporation Doing Business in the Territory of Oklahoma under the Laws Thereof; M. L. Hite and W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, Partners Doing Business under the Firm Name and Style of Weatherspoon and *Frank Weatherspoon &* Son; P. S. Weatherspoon and Frank Weatherspoon, Doing Business under the Firm Name and Style of P. S. and F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, Partners Doing Business under the Firm Name and Style of Weatherspoon and Bomar, 101 Live Stock Company, a Corporation, Plaintiffs in Error,

vs.

GEORGE A. FOSTER, Sheriff of Noble County, Oklahoma Territory, and G. T. Bryan, as Treasurer of Noble County, Oklahoma Territory, Defendants in Error.

Citation.

UNITED STATES OF AMERICA, ss:

To I. T. Pryor; I. T. Pryor and Co., a partnership composed of I. T. Pryor, J. H. Morris, and Howard Ross; C. A. Keeran; Stafford Land & Cattle Co., a foreign corporation doing business in the Territory of Oklahoma under the laws thereof; M. L. Hite, W. R. Moore; P. S. Weatherspoon and Philip Weatherspoon, partners doing business under the firm name and style of Weatherspoon and Son; P. S. Weatherspoon and Frank Weatherspoon, doing business under the firm name and style of P. S. and F. Weatherspoon; P. S. Weatherspoon and Ed. T. Bomar, partners doing business under the firm name and style of Weatherspoon and Bomar, 101 Live Stock Company, a corporation, and S. H. Harris, James B. Diggs, and W. L. Barnum, attorneys for plaintiffs in error, Greeting:

Whereas, George A. Foster, sheriff of Noble county, Oklahoma Territory and G. T. Bryan as treasurer of Noble county, Oklahoma Territory, have lately appealed to the Supreme Court of the United States from the judgments and decrees rendered in the supreme court of the Territory of Oklahoma on the 6th day of July, 1901, and on the 6th day of September, 1901, in favor of you, the said I. T. Pryor; I. T. Pryor and Co., a partnership composed of I. T. Pryor, J. H. Morris and Howard Ross; C. A. Keeran; Stafford Land and Cattle Co., a foreign corporation doing business in the
102 Territory of Oklahoma, under the laws thereof; M. L. Hite; and W. R. Moore; P. S. Weatherspoon, and Philip Weatherspoon, partners doing business under the firm name and style of

Weatherspoon and Son; S. P. Weatherspoon and Frank Weatherspoon, doing business under the firm name and style of P. S. & F. Weatherspoon; P. S. Weatherspoon, and Ed. T. Bomar, partners doing business under the firm name and style of Weatherspoon and Bomar, 101 Live Stock Company, a corporation, and having filed the security required by law you are therefore hereby cited and admonished to be and appear before the Supreme Court of the United States, to be holden at the city of Washington, District of Columbia, on to wit, the 6th day of October, 1901, at 9 o'clock, a. m., and within thirty days from the day this citation bears date, to do and receive what may pertain to justice to be done in the premises.

Given under my hand at the city of Guthrie in the Territory of Oklahoma, on this 28th day of September, 1901.

JNO. H. BURFORD,
Chief Justice.

Service of the foregoing citation and due acceptance is hereby admitted this 30th day of September, 1901.

S. H. HARRIS,
Attorneys for Plaintiffs in Error and Appellees.

Endorsed on back as follows, to wit: Copy. No. 1042—In the supreme court of the Territory of Oklahoma—I T. Pryor, *et al.*, plaintiffs in error, *v.* George A. Foster, sheriff, etc., *et al.*, defendants in error. Citation and service thereof—Filed Oct. 1/1901. Benj. F. Hegler, clerk supreme court.

103 UNITED STATES OF AMERICA, } *ss:*
Territory of Oklahoma, }

In the Supreme Court.

I, Benj. F. Hegler, clerk of the supreme court of the Territory of Oklahoma, do hereby certify that the foregoing pages, numbered from 1 to 102 inclusive, are a full, true and complete transcript of the record and of the proceedings in said supreme court of said Territory, in the cause of I. T. Pryor, *et al.*, plaintiffs in error, *vs.* Geo. A. Foster, sheriff Noble county, O. T., and G. T. Bryan, treasurer of said county, defendants in error, as the same remain upon the files and of record in the supreme court of said Territory.

Seal Supreme Court, Territory of Oklahoma.

In witness whereof, I hereto set my hand and affix the seal of said supreme court, at my office in the city of Guthrie, this 1st day of October, 1901, and of the Independence of the United States of America one hundred and twenty-six.

BENJ. F. HEGLER,
Clerk Supreme Court of the Territory of Oklahoma.

Endorsed on cover: File No. 18,281. Oklahoma Territory—supreme court. Term No. 173. George A. Foster, sheriff of Noble county Oklahoma Territory *et al.* appellants *vs.* I. T. Pryor, I. T. Pryor & Company, a partnership composed of I. T. Pryor J. H. Morris & Howard Ross; *et al.*—Filed October 11", 1901.

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